

SOCIETY PAPERS



In Black and White.

By C. EDMUND KELLS, JR., New Orleans, La.

Read before the Odontological Society of New York, December, 1909.

Upon receiving my diploma from the hands of Dr. Frank Abbott, about thirty-two years ago, I became my father's assistant. He had then been established nearly thirty years and was enjoying one of the largest practices in the South. Thus it was under the most favorable conditions that I began the practice of dentistry.

Our college teachings had been confined entirely to the science of dentistry. We had never heard a single lecture upon the business side of the question. Not a word as to records, charges, bills or anything pertaining to earning a livelihood.

It was perfectly natural that I should adopt without hesitation the business methods in vogue in my father's office. It is needless for me to describe these methods. Suffice it to say, that they were unbusiness-like in the extreme. It is the same old story you all know so well.

After I had practiced at his side for thirteen years, I suddenly awoke to the true conditions of things. I went over my books carefully and found many thousands of dollars due and uncollectable, and most of these accounts were due from people of some standing in the community. After a careful consideration of the subject and realizing that my own father was only in line with other dentists of his day, I decided to revolutionize my methods and get down to business. My professional friends prophesied failure, but I was determined. So, upon January 1, 1891, I enclosed the following card with a bill to each of my open accounts:



"On and after this date my practice will be conducted upon the usual BUSINESS PRINCIPLES, which require monthly settlements of all accounts.

"Very respectfully,

"C. EDMUND KELLS, JR.

"January 1st, 1891."

This radical and unheard of procedure upon the part of a young professional man caused some little disturbance, but, upon the whole, by the end of the month, I realized that I had made no mistake and I have ever since appreciated the value of that decisive action.

This was the first step taken toward placing my practice on a real business basis.

However, I soon realized that in order to carry on my practice in a business-like manner as proposed, I would require some one person to devote her whole time to that purpose, as my assistant at the chair had her time fully occupied. A secretary was, therefore, installed.

At first her duties were light and she had plenty of leisure, during which she was allowed to do fancy work (for obvious reasons reading was prohibited from the beginning), but as our practice grew, and I added to the details of our "system," her duties filled her entire time.

Since then I have gradually formulated a business system upon which the work of my office is conducted; its details having been changed from time to time as different conditions arose, and as it stands to-day it appears to fully meet my requirements, and I believe allows me to get the best possible results from my practice.

While such a system must naturally be a little more elaborate in an office where there are one or more assistants, the general principles will hold good for a single operator, and in order to best bring it before you I propose to carry an account through my books with you this evening and show you all of the printed forms I am using to-day.

However, I would now state that I am a firm believer in the value of keeping full records of all operations, no matter how trivial, and use no printed forms for this purpose. The basic principles of the system used are old and were taught me by my father who used them for years before I came upon the field. It is capable of amplification to an unlimited extent, and as year by year new operations required additions to my stenographic system, I coined the symbols to suit.

What appeals to me is its combination of completeness and conciseness.

With what cement or gutta-percha a crown or bridge is set is always

entered. The cement used with an inlay or cast gold filling is always noted. The trade name of the amalgam used is always recorded. The character of the filling of a root canal is down in black and white. Thus, and thus only, are we able to practically test such filling materials, as it is not possible to rely upon the memory for such data. The longer I practice the more I value records. It is not unusual for me to look up a record from fifteen to twenty-five years old.

The upper permanent teeth and the lower permanent teeth are designated thus:

**Stenographic
System of Recording
Work.**

8 7 6 5 4 3 2 1	1 2 3 4 5 6 7 8
8 7 6 5 4 3 2 1	1 2 3 4 5 6 7 8

The temporary by the Roman numerals V IV III II I.

Each surface of each tooth is designated diagrammatically and the character of the operation is recorded by arbitrary symbols.

These are the symbols in use at present:

- represents a gold filling.
- represents an amalgam filling.
- ∅ represents a porcelain inlay.
- ↗ represents a gold inlay.
- represents a gutta-percha filling.
- * represents a cement filling.
- ⟩ represents a root filling.
- † represents a carious spot removed.
- > represents that what is denoted by the symbol following was removed from the tooth.
- >/o represents that part only of what is denoted by the symbol following was removed from the tooth.
- 78 represents that tin and gold in combination are used.
- ? represents that the operation was doubtful.

The surfaces of the teeth are designated thus (demonstrating on the board).

These symbols in themselves or in combination with one or several words give me all the details of the operation I require, although from the nature of my record books anything specially desired may be written in the record as the space is practically unlimited.

It will be noted what an enormous amount of data can thus be recorded rapidly and in a small space as compared with the use of printed diagrams. Another advantage is that upon a single sheet the



records of any number of members of the same family may be kept—an utter impossibility with the printed diagrams.

As a rule, I do not diagram a case, but, if for special reasons I wish to do so, I use a small sheet of plain paper, my own diagram and symbols, and place it in a small indexed book for handy reference. When the patient comes in, the slip is placed on my cabinet, the work done at that sitting checked off, and the slip returned to its book.

What I find most advantageous in many cases is to note upon the appointment book what special work the appointment is reserved for. These entries are made to the left of the name, while the work when accomplished is entered on the right, as will be shown later on.

I should also say that thirty years ago "card systems" and "loose-leaf systems" were unknown, and so I naturally began with the books then available.

**Loose-Leaf
Account Books.**

In due course of time, desirous of availing myself of all improved (?) methods, I adopted a card system for my records. How unsatisfactory this was found is shown by the fact that, after using it for eighteen months, I spent a great portion of a vacation in rewriting all of this work in a loose-leaf system. I believe this has all of the advantages of the card system without any of its disadvantages. To-day practically all of our important books are of the loose-leaf variety.

One of the very great advantages of the loose-leaf system is the possibility of having sheets of various styles of ruling, to meet one's special requirements, all fit the same binder. Thus I am able to keep my day book, my expense account sheets and my call sheets all in the one cover. Here, then, we handle but one book instead of three, and as the sheets are filled they are transferred to separate binders for ready reference.

Another advantage is, that as soon as an account in the record or ledger is closed, it is transferred from the book of active accounts to the transfer case. At any future time that it becomes necessary to reopen it, it is replaced amongst the active accounts. Thus only the live accounts are before us, and handled from day to day. This method is not only a great time saver, but it lessens the possibility of overlooking any accounts.

While there are many loose-leaf systems in vogue, the one I selected for our records and ledgers is gotten out by the John C. Moore Corporation, Rochester, N. Y., and has proven most satisfactory, as it meets all requirements. Our day-book binder is a Unimatic No. 1122. However, I do not use any of their stock printed forms, but have my pages ruled to suit our individual requirements. The size selected for the records and ledgers is five by eight inches, which makes them most



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handy little books. By this system of having nothing but live accounts in the binder in daily use an enormous amount of the drudgery of book-keeping is eliminated. The economy of space in using a small-sized sheet is also very great, while the rapidity with which an account, no matter how old, may be found, and the small probability of errors creeping in are some of the advantages of the loose-leaf system.

	Date
	Name
	Residence
	Phone
Office	
Phone	
Referred by	

FIG. I.

We will now begin the trip through our books.
Office Methods. Upon the introduction of a *new* patient the form shown in Fig. 1 is properly filled in and duly filed in its binder. Having learned who our patient is, and by whom referred: it depends upon this information as to whether or not terms will be discussed. Usually in our practice these are not mentioned, but when they are, we must guard against mistakes and later misunderstandings which might be due to defective memories or mistaken ideas. These are entirely obviated by using the estimate form shown in Fig. 2.

While this places the transaction upon a good business basis you will notice that I am allowed all the leeway necessary by the foot-notes and likewise the patient is early impressed with the fact that appointments must be regularly kept.



1908

M. _____

OFFICE OF

DRS. KELLS, McAFFEE & GORMAN

1908

ESTIMATE OF DENTAL OPERATIONS REQUIRED BY

M. _____

The above is only an approximate estimate upon services
the exact value of which can only be determined after the
operations are completed.

The CHARGES therefore will NOT be based upon this
estimate, but entirely upon what is done.

Charges are made for all time lost through negligence
of the patient.

FIG. 2.

This form is gotten up like a check book, the stub with its memorandum thereon being retained for future reference, and the estimate, in its business-like shape, being given to the patient.

In recording the proposed work on this stub we use symbols as has been explained, instead of the usual diagrams. By these means we can enter upon this small sheet all the necessary data.

<i>M</i>
HAS AN APPOINTMENT WITH	
DR. C. EDMUND KELLS, JR.	
MONDAY.....	at.....o'clock
TUESDAY.....	at..... "
WEDNESDAY	at..... "
THURSDAY	at..... "
FRIDAY.....	at..... "
SATURDAY.....	at..... "
.....STANDARD TIME.....	
HOURS: 8 TO 5	
(OVER)	

One day's notice must be given to avoid charge for loss of time, if this engagement cannot be kept.	
Appointments cancelled by telephone or otherwise upon their date, will be charged for unless the time is otherwise filled.	
Monthly Bills will be presented, prompt payment of which will be expected.	
The acceptance of this card is a tacit agreement to my terms.	
CUMB. PHONE 1617	
1237 MAISON BLANCHE	
(OVER)	

FIG. 3.

If the terms are satisfactory to the patient, an appointment is next in order and this brings us to the engagement book in which the entry must always be made *before* it is written upon the appointment card, or sometimes it will be forgotten and then trouble will ensue. But as a matter of convenience let me first show the form of appointment card I use.



This, both sides of which are shown in Fig. 3, you will note gives the patient something to ponder on and if his reception was calculated to impress upon his mind that he had strayed into a business office this card is intended to clinch that idea in his mind.

The first important item on this card is "*Standard Time*." This eliminates all discussions about "your clock must be ahead of mine," "the clock around the corner stood at — as I passed," and all such excuses. The office clock is run on standard time, and if a patient questions its correctness, our secretary immediately rings up our leading jewelry house

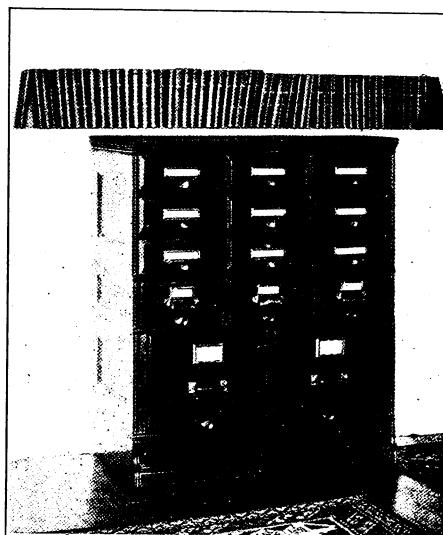


FIG. 4.

or telephone exchange and obtains the correct time and then our patient becomes convinced. This must be done in a perfectly unobjectionable manner, to be sure, but the incident impresses itself upon the patient.

The stipulations upon the reverse of the card are entirely reasonable and absolutely necessary for the proper conduct of a practice of any size. The last paragraph you will note places me in a very favorable position should any unfortunate controversy occur later on regarding the transaction.

And here I would call your attention to our use of a color scheme, to a certain extent, in our work.

My appointment cards are blue, and as cards in general are white, this is readily found, if amongst a lot of others in a lady's bag, or wherever else it may be.

My associate's cards are pink. When a patient comes in and produces her card the secretary need not examine it, as the color tells at once whom she wishes to see.

We will now return to the appointment book, the choice of which must naturally be entirely a matter of fancy. I found my father using a Clayton or Standard diary, octavo size, and naturally followed his example, and as its size and other details have always met my requirements I have never changed.

Here is a picture of special interest to me (Fig. 4). Upon this Eliot "five-foot shelf," holding as it does the fifty-five appointment books of my associates and myself for a period of over thirty years, is practically a complete history of my practice.

This is a copy of the book and Fig. 5 shows a specimen page. I write in the hours and draw the perpendicular rulings on the right of the page, as shown, for my own convenience.

The patient's name is now written in opposite the hour desired, and the length of time reserved for the work is arbitrarily designated by the vertical line drawn to the hour marked at its end.

The necessity of reserving a fixed time on the book is imperative, otherwise later on it would be impossible for us to know when the following engagement should be allowed to begin. After the entry is thus made an appointment card is filled out and given the patient, as already stated.

Every morning, before the first patient comes in, I look over the day's page to see who is down and just exactly what troubles I may expect. This is of the utmost importance in these days where time is money, and we are almost obliged to split seconds.

Immediately upon the completion of an operation it is recorded opposite the patient's name upon the appointment book and thus we start our system of records.

Let us now see what is recorded on this fanciful specimen page (Fig. 5). The first entry is Master A. B. and "Ce." indicates his teeth were cleaned. Carious spots were removed from the mesial surfaces of the upper centrals and the right and left temporary second molars were extracted.

No charges are entered on this book because of its publicity; patients often looking over it.

The next record shows an arsenical application to the right upper first molar. The third entry records a right lower first molar presenting with a compound cement filling upon its occlusal and mesial surfaces. A portion of this cement was removed, the balance was allowed to remain in the cavities and was covered with Hardman's superior alloy. That is



ITEMS OF INTEREST

Tuesday, September 24, 1901

8. Master A. B. - 66	HTT	✓	✓
.50	Mm. C D. - Am. 67	.	✓ ✓
9.	.. E F 8y >/> S.	.	✓ ✓
10. 8y Miss G. H. - HTT et J. H. 68"	.	✓	✓
11.	45-94. Miss L. J. Pal		
12.	x	x	x
1. Mr. K L 88y over	.	✓	✓
2. Mm. M. N. - 87 >/> sp. new ad. cr.	.	✓	✓
3.	Miss Q. P. - Var/V s.n.		
4.	Mr. L. R. - \$7 No. 45"	.	✓ ✓
5.	20. - S. T. 37 w r.g. sky	.	✓ ✓

FIG. 5.

the meaning of those hieroglyphics. Next we have recorded that when the 10 o'clock patient came I had gotten a little behindhand and was ten minutes late in getting to work for her as is shown by the "ten" written within the circle *before* her name. Here we had noted in advance (by the symbols before her name) what work it was intended should be done and after the name it is recorded that the two upper centrals were filled with Jenkin's porcelain upon their mesial surfaces, set with Harvard cement and kept dry for sixty minutes afterward. For this work one hour and forty-five minutes were reserved, and at 11.45 fifteen minutes were reserved for some polishing which was duly done and recorded.

Assuming 12 o'clock to be reserved for luncheon, the next work is recorded at 1 o'clock. These symbols relate that a right lower third molar presented with a deep compound cavity upon its occlusal and buccal surfaces. The floors of these cavities were first covered with a layer of zinc-oxid and creosote mixed to the consistency of cream. This was covered with agate cement and the operation concluded with copper amalgam. That the operation was not considered altogether satisfactory is shown by the interrogation mark.

I would call your attention to the word "over" just under the 1 o'clock appointment.

Let us suppose that this party also had an appointment reserved for some day later on. The day before the first engagement he phones to the office that he is sick and desires the appointment cancelled. We turn to the page in question and under ordinary circumstances erase the name and that ends the matter—but for the time being only. When the day comes around upon which he has his next appointment he does not appear, and the time is lost, for under these circumstances he can not be charged for having failed to come.

But as the case now stands, when we turn to our book and erase the name we see the word "over," which means that other appointments ahead are reserved. We, therefore, either cancel them at once or ring up and ask what is to be done in the matter.

This system of recording subsequent appointments has saved me worlds of trouble and prevented much loss of time.

Next we note the figure within a circle after the patient's name. This means that this patient was twenty minutes late. This record shows that right upper first bicuspid presented with a cement filling upon its mesial, and a good gold filling upon the occlusal, surface. The cement filling was removed entirely, gold and tin placed at the cervical margins and the balance of the cavity filled with gold, joining the latter to the old gold filling upon the occlusal surface which was not disturbed.

For Miss P. the lower temporary molars were found with approxi-

ITEMS OF INTEREST

FIG. 6.—Specimen of Record Sheet.

mal cavities. These were cauterized with silver-nitrate and then filled with gutta-percha.

At 4 o'clock twenty minutes were reserved for the setting of a Taggart inlay in an upper second molar. The dam was applied, the filling set with Harvard cement and then the patient placed in an adjoining operating-room where it was kept dry for forty-five minutes. Meanwhile, at 4.20, the root of an upper cuspid was filled with Paradol carried on an iridio-platinum wire and the pulp chamber filled with agate cement, after which a skiagraph of the root was taken. The cavity proper remains to be filled at a subsequent sitting.

I do not mean to imply that the work here recorded would require all of the time reserved for it, nor yet again that it could be accomplished within the time limit set. It is only intended to show how certain definite time is reserved for patients in general.

The dot after each entry on the page means that the work was duly entered in my record book. The first check mark, that it was entered in the day book, and the second check mark, that this entry was checked later on from the day book for verification.

With these entries of the work being made immediately upon its completion and with three sets of checkings, mistakes would appear to be almost impossible, and such is a fact.

Especially in a record is it necessary to obtain the greatest amount of matter in the least space, and I believe that result has been accomplished with the sheet shown in Fig. 6. It is ruled for the date, the record and the amount charged in dollars. There is no column for cents, as we do not split a dollar when making charges for professional services. Credits are not entered here. The width of the sheet being eight inches there is ample space for three sets of vertical rulings. With twenty lines to the sheet we have space for sixty entries on this small page.

Every morning, as opportunity presents, my assistant reads from the appointment book the names of my patients for the day and places a strip of blotting-paper in the record book at each of these accounts. If the record has not been opened it is made out and placed in the binder. If it has been closed and transferred, she takes it from the transfer case and puts it in its proper place.

Just before closing down my desk, after the day's work is completed, it is the work of a few minutes only for me to "post" the day's work from the appointment book, the little blotters saving me the time and trouble of searching for the accounts.

My associates do likewise, with the exception that in their record books all credits are also entered, the sheets being ruled accordingly,

ITEMS OF INTEREST

FIG. 7. The General Ledger.

and thus it is not necessary for them to keep any other individual ledgers; yet they always know how their own accounts stand.

This completes our technical records; now we will consider our *official records*.

System of Bookkeeping. If there is but a single operator in an office the bookkeeping is a very simple matter, but when there are two or more it naturally becomes a much more complicated subject.

The nature of the arrangement between the parties in interest—whether the assistants are on a salary or commission basis—will also alter the details of the system.

While associated with my father, who at the time had another assistant, no bookkeeper was employed and each of us kept separate records. From these we each made out our bills, and I doubt if ever a month passed wherein losses did not occur from errors.

The following is our present system of bookkeeping. As before stated, each operator keeps a record book in which his own work is entered in our stenographic system, and also the charges for same. Besides this, each operator keeps a day book in which he writes up his work in plain English, and also the amount charged for it.

The secretary has charge of these day books and posts the items from them into a general ledger, and as all bills are made out from this ledger no errors should occur.

And here again comes in a color scheme. In this ledger my own charges are written in black ink. Those of one of my associates are written in red ink and the work of the other in green. Thus at a glance I can tell who has done the work entered therein. This I find to be an invaluable feature, for it also saves the secretary much time in crediting cash receipts to the proper parties and reduces the chances of errors, all being consummations devoutly to be desired.

The ledger sheet shown in Fig. 7 has a double set of rulings and twenty-one lines, so we obtain space for forty-two entries to the page. The name in which the account stands is written to the right of the page (a scheme of my own and contrary to the usual practice), by which arrangement the finding of the accounts is expedited. The reference is also entered here. The address is always written in pencil so that if changed it may be readily erased and the later one written in.

All bills, after being made out from the ledger, are checked from our personal records before being sent out, and thus the danger of error is reduced to a minimum. As a result of this system, it is rare indeed for an incorrect statement to be issued.



ITEMS OF INTEREST

October, 1909

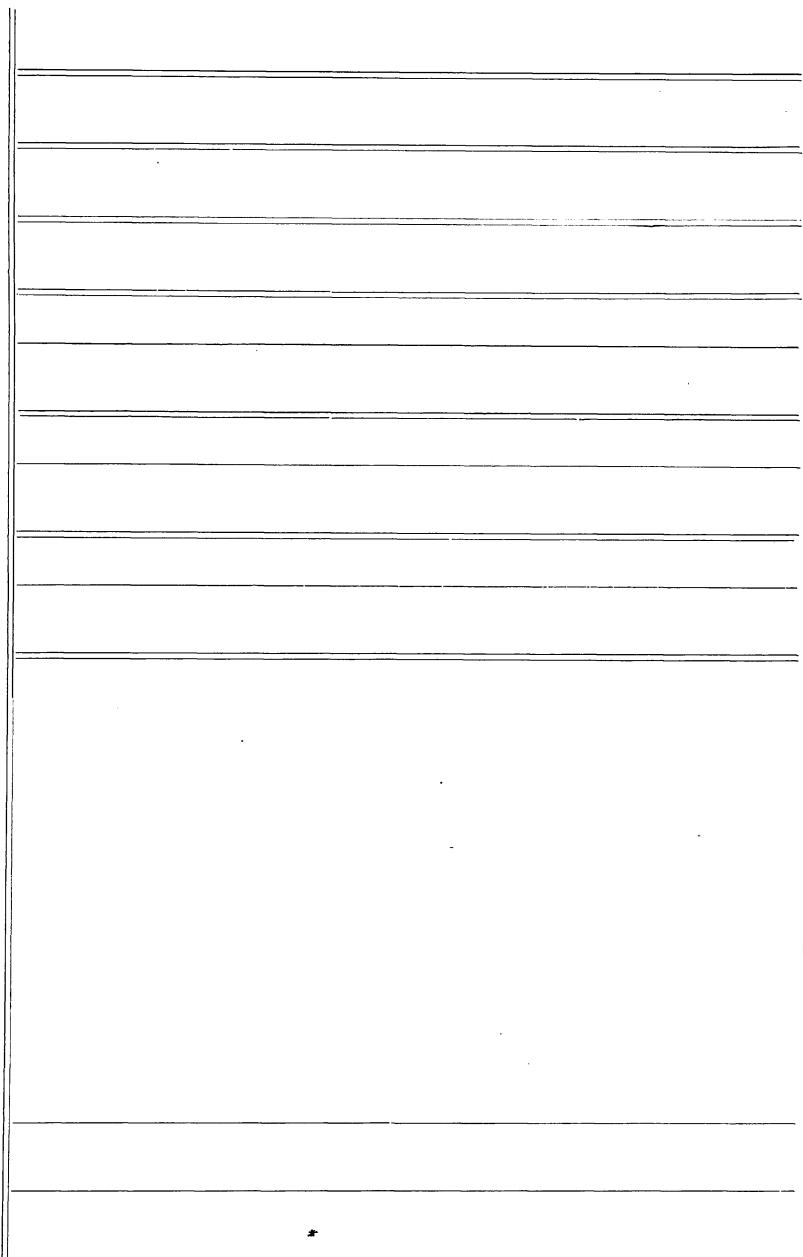


FIG. 8.—Specimen of Day Book Sheet.

Size, $8\frac{1}{2} \times 11$.

In order to avoid a multiplicity of books, all cash receipts are entered on my day book sheets. Each page is ruled into a number of columns, as shown in Fig. 8. My charges are entered into one, and in the others are entered the cash receipts of each operator.

At the end of the month each column is footed up and I see at a glance how we all stand.

The secretary enters in their day books from day to day the respective collections of each of my associates, which they post in their record books. Thus each man knows at all times how his individual accounts stand, and I, as the business manager of the concern, keep a general supervision over all.

And now we come to the question of *bills*.

Bills. Originally adopting my father's methods, bills, as a rule, read "For professional services rendered," but I soon learned this was rather unsatisfactory to the patients in general. To-day it is only in exceptional instances, and where there is some special reason for it, that bills are not itemized.

It would never occur to any of the score or more of business houses with whom we deal to send us bills reading "Dr. so and so, to John John Smith & Co., Dr., for goods purchased during the month of September, \$X." What would we do if our dental depots sent us in bills every six months for, "supplies furnished"?

Just so long as a dentist is rendering professional services, or giving advice, or doing anything in that line, he may stand upon his professional dignity; but the moment he places a cash value upon these services, at that instant he drops down from that high and lofty position and gets down to a cold business proposition.

He has sold his services for the almighty dollar. That may be an unpleasant way to put it, but it is nevertheless absolutely true. He has come down to the level of a plain business man, and, therefore, the better the business basis upon which he places the exchange the more advantageous it will be for him.

Now, then, the business dentist having charged his patient for sundry services, why should he consider himself incapable of errors? At any rate these are my views and I have found that *it pays* to be explicit in my bills, and thus there is no *guessing* upon the part of the patient; no wondering if the bills are correct. People are the same the world over. They pay cheerfully only when they feel they have "value received."

I have found it the rule that our patients, in general, minimize our services. They forget the half that has been done for them. To receive a bill "For professional services rendered wife, \$X," and to be told by her that she had only one tooth filled, might lead her husband to believe

ITEMS OF INTEREST

C. EDMUND KELLS, JR., D.D.S.

S. H. MC AFEES, D.D.S.

J. A. GORMAN, D.D.S.

NEW ORLEANS,

19

M.....

.....

.....

TO DRs. KELLS, McAFFEE AND GORMAN, DR.

FOR PROFESSIONAL SERVICES RENDERED

.....

Gold fillings, each.....	X @ X	
Gold fillings, large or compound, each.....	X @ X	
Roots of teeth filled, each.....	X @ X	
Amalgam, cement or gutta percha fillings, each.....	X @ X	
Amalgam, cement or gutta percha fillings, large or compound, each.....	X @ X	
Porcelain fillings, each.....	X @ X	
Large gold or porcelain restorations, each.....	X @ X	
Teeth bleached, each.....	X @ X	
Cavities prepared with anæsthetics, each.....	X @ X	
Carious spots removed, each.....	X @ X	
Nerves destroyed or extracted, each.....	X @ X	
Nerves capped or cavities lined, each.....	X @ X	
Teeth or roots extracted, each.....	X @ X	
Teeth or roots extracted with anæsthetics, each.....	X @ X	
Removal of impacted teeth.....	X @ X	
Removing tartar and polishing teeth, each sitting.....	X @ X	
Crowns, each.....	X @ X	
Artificial teeth inserted on gold base.....	X @ X	
Artificial teeth inserted on vulcanite base.....	X @ X	
Repairing artificial denture.....	X @ X	
Visits, day or night (operation extra), each.....	X @ X	
Attention during other than office hours.....	X @ X	
Consultations, examinations of teeth or advice.....	X @ X	
Implanting, each tooth.....	X @ X	
Replanting, each tooth.....	X @ X	
Skiagraphs, each.....	X @ X	
Time lost in non-fulfillment of engagements.....	
Remedying irregularity of teeth.....	
Diseased gums or teeth treated.....	
Bridgework.....	
Treatment of Children's teeth.....	
.....	

RECEIVED PAYMENT

\$.....

1237 MAISON BLANCHE

TERMS: MONTHLY BILLS ARE RENDERED, PROMPT PAYMENT OF WHICH IS EXPECTED, NO COLLECTOR BEING EMPLOYED, CHECKS SHOULD BE SENT TO THE OFFICE.

FIG. 9.



the bill in question was exorbitant. However, an entirely different phase would be put on the subject were it itemized as follows:

<i>Pulp destroyed</i>	\$X
<i>Three root canals filled</i>	\$X
<i>Cavity lined</i>	\$X
<i>Gold filling</i>	\$X
<hr/>	
<i>Total</i>	\$X

Here, you see, he finds that he is getting a good return for his money, and in the excitement of the moment he may lose sight of the fact that his wife had only one tooth filled.

Now, what occurs when a man considers himself overcharged? One of several things:

(1) He says (to himself) he reckons he will have to stand for it, and continues.

(2) He says he won't stand for it—sends a check to cover bill and just quits—and the dentist doesn't know what has happened.

(3) Kicks—and—well, you know the rest.

As previously stated, bills are rendered monthly. For some special reasons certain bills may not be sent out at the end of the month, but these seldom exist.

After the bills are made out they are verified by being checked up from our records and are then entered in a small indexed bill book. These entries take but little time and such a record of bills sent out is often very advantageous.

As those present this evening are not interested in our charges the minimum and maximum figures on this bill, shown in Fig. 9, have been omitted and in their places an "X," the algebraic term for the unknown quantity, inserted. In Fig. 10 is shown our little bill head.

While it is stated on these bills that they are payable monthly we do not, of course, collect one hundred per cent. of them *every* month. But we do get in a very large percentage. The second month a statement is rendered on the smaller form and if advisable "Kindly conform" is put on with a rubber stamp in front of the foot-note.

Some of our old-time patients, once wealthy, now in reduced circumstances, but yet appreciating the value of good dental services, come and get their bills and pay them at their convenience.

All bills being sent out in sealed envelopes, each would require addressing if ordinary envelopes were used. Then, when returned with



C. EDMUND KELLS, JR., D.D.S.

S. H. McAFFEE, D.D.S.

J. A. GORMAN, D.D.S.

NEW ORLEANS,

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M.....

.....

.....

TO DRS. KELLS, McAFFEE AND GORMAN, DR.

FOR PROFESSIONAL SERVICES RENDERED

DURING

RECEIVED PAYMENT,

1237 MAISON BLANCHE

TERMS: MONTHLY BILLS ARE RENDERED, PROMPT PAYMENT OF WHICH IS EXPECTED. NO COLLECTOR BEING EMPLOYED, CHECKS SHOULD BE SENT TO THE OFFICE.

FIG. 10.

checks to cover them, they must be receipted, enclosed and addressed again.

By the use of Transo envelopes both of these addresses are eliminated. When many hundreds, or even thousands, of bills are sent out every year the saving of time by the use of these labor-saving envelopes is very great and more important is the fact that a bill can not be sent to the wrong person.

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1237 MAISON BLANCHE

19 _____

TO OBTAIN THE BEST RESULTS FROM THE TEMPORARY FILLINGS JUST INSERTED

M _____

SHOULD RETURN

19 _____

SHOULD RETURN FOR AN EXAMINATION

ABOUT _____ 19 _____

PHONE MAIN 1617 C. EDMUND KELLS, JR.

1237 MAISON BLANCHE

REMINDER MAILED

19 _____

THIS IS TO REMIND

M _____

THAT THE TEMPORARY FILLINGS INSERTED

ON _____ 19 _____

SHOULD NOW BE EXAMINED.

PHONE MAIN 1617 C. EDMUND KELLS, JR.

FIG. II.

**Appointments
and Renewals.** Upon the insertion of a temporary filling it was my original custom to impress upon the patient the necessity for returning at some future definite time to have it examined and replaced if necessary. But I soon learned that but little attention was paid to these instructions, and the patient rarely returned at the appointed time.



JANUARY	FEBRUARY	MARCH	APRIL

FIG. 12. Specimen page of the Call List. Size, 8½x11.



SOCIETY PAPERS

I, therefore, adopted the practice of giving slips, as shown in Fig. 11, which speak for themselves. These, being gotten up in check-book form, the stub is retained for reference.

At the proper time, the reminder is mailed, and if the patient does not come, it is through no neglect of ours, and our conscience is clear.

I would have you note that we never send our patients appointments nor ask them to call. We have no mortgage on them, and it would be rather embarrassing for us to ask one to "please call at such and such a time," in order to have a temporary filling renewed, and have her reply

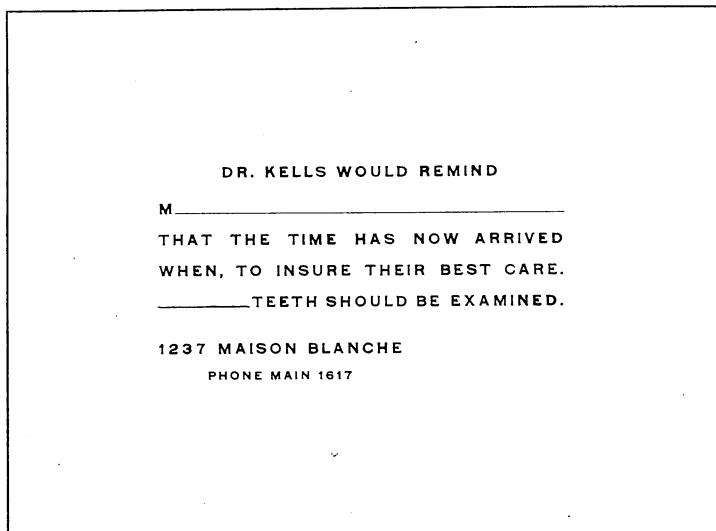


FIG. 13.

that the tooth in question had given trouble and had been attended to by some other dentist long ago, or words to that effect.

We say, "Your teeth should be examined." If they choose to come to us it is well, or if they take our advice and go to some one else for that purpose we have not placed ourselves in an uncomfortable position.

Many patients desire to take care of their teeth, but fail to do so through sheer neglect. Such persons will probably gladly avail themselves of an opportunity to throw the responsibility upon the dentist if he suggests that he place their names upon his "call list."

This call list, shown in Fig. 12, being kept in the day-book binder, is always in view, and the reminder cards, Figs. 13 and 14, are mailed accordingly.



TELEPHONE RECORD

OFFICE OF

DRS. KELLS, MCAFEE AND GORMAN

DATE Oct. 1, 1909

FIG. 14. Size, 8½x11.

**Telephone
Records.**

Upon the record, shown in Fig. 14, is entered our 'phone business. It lays beside the 'phone, and all calls, either in or out, must be entered on the instant. After the detail of the call has been concluded it is O. K'd. The secretary, before closing her desk for the day, goes over this sheet carefully, and if any call has not been attended to it is either done then or it is transferred to the next day's page, and in that manner its neglect is rendered impossible. Verbal orders over the 'phone make no record for themselves, and, therefore, being recorded here is of distinct advantage.

Many a time a message has been received over the 'phone and, because for some reason it could not be attended to at once, it was forgotten.

For example: A patient 'phones that she wishes to cancel her appointment for the next day, and just as the secretary goes to get the appointment book for the purpose of erasing the same, the 'phone rings again, or something demands her immediate attention, and the probabilities are that the name in question is not erased, and the matter is forgotten. The following day when the appointed hour arrives trouble ensues. Under the present conditions this can not take place. Upon the instant the call is received, the name is entered on the 'phone record, and if the appointment is not cancelled at once, when the sheet is checked up in the evening the entry is found not O. K'd., the incident is recalled and the name then erased.

This is but one example of its value. It is certainly a saving of trouble and annoyance and frequently the loss of time, and has become an indispensable adjunct to our business system.

All letters, telegrams and orders are copied, of course. When years ago I first placed my letter-writing on a business basis I copied all my letters in the usual letter book. Later on they were copied on loose leaves and filed away in a Y. & E. cabinet file, and I then thought I had a fine system.

But this method also became out of date in time, and now a carbon copy of every sheet that goes into the typewriter is made, and these are placed in a modern vertical file (Fig. 4). This was built to suit my requirements and contains sufficient drawers and files to care for our business very nicely.

Besides our correspondence and bills, we here file away, in accessible form, our old checks as returned from the banks, express receipts, express order-book stubs, registered-letter receipts, etc., and with a capacity for many thousands of sheets, anyone should be found without delay. Such a vertical file properly maintained is a great comfort and wonderful time-saver.



NEW ORLEANS 190 No.

INTERSTATE TRUST^{AND} BANKING COMPANY

PAY TO THE ORDER OF

DOLLARS

HOUSEHOLD ACCOUNT

Depositing this check verifies this statement.

NO RECEIPT NECESSARY

\$	AMOUNT OF CHECK
\$	

*D*r. C. Edmund Kells, Jr.



Banking Methods.

By the judicious use of banking privileges I am relieved of the duty of checking and verifying our cash accounts. All additions by the secretary are thus verified by the banks and errors therein are discovered at once. This is the system in use: The secretary keeps a small memorandum book at hand in which are entered all moneys received by her in payment of bills, and it is noted whether checks or cash is received.

These items are transferred into the day book and later posted into her ledger. Everything thus collected is deposited in a certain bank, and at the end of the month her cash totals must tally with her bank-book deposits or else she has an error somewhere.

Thus it is not necessary for me to go over her additions or check her accounts, the bank verifying this for me.

From time to time, we transfer from this account to a "household account," in another bank, out of which all household bills are paid, and so at the end of the year we may know that our household expenses are just exactly the totals of checks drawn thereon. In this manner the adding machine of the banks do a good deal of our work.

Checks received from sources other than in the payment of bills, such as dividends, etc., are not entered in any of these accounts, but deposited in a savings bank, and the source of the income is noted thereon.

By this system it is seen that the bank clerks do a good share of my bookkeeping, and I am, therefore, assured of its being well done.

With us, all bills, with but very few exceptions, are paid by voucher checks. There are numerous forms of such checks, most of which are much more complicated and elaborate than is at all necessary in a dental practice. The form I use, shown in Fig. 15, is exceedingly simple, yet covers the points desired. Besides its other advantages, it is a time and labor saver, points that are always specially attractive to me.

With the voucher check in use, upon the receipt of a bill we write across its face "Paid by check No. —," and file it away. The check in question is alone mailed back to the firm, and this closes the transaction. The firm is saved sending back the receipt—we are saved handling the receipt again.

Thus two dollars in postage on every hundred bills we pay is saved by some one, and we cut down our time in handling the transaction.

It is the little details of business that make us weary, therefore, we should cut them out as much as possible.

Just as we appreciate consideration shown us in all business matters, so should we consider those with whom we deal. The remitting of stamps or local checks to cover small bills in other cities is not business-



October, 1909

House- hold.	Rent	Salaries	Supplies	Equip- ment	Sund.'s	
						Punch the edge of this lot.

FIG. 16. Specimen of Expense Account Sheets.

like. Express orders are most convenient for sending such sums, as they are taken at all banks and many other places for their face value, with no charge for collection. When justified by the amount of business done, one can become an "agent" of an express company, under which arrangement one is furnished blank express orders in check-book form, to be used like ordinary checks. This method of transmitting small sums of money I find most desirable and is appreciated by our correspondents.

The advisability of keeping one's office insured is, of course, beyond question, and in order to have this maintained in a business-like manner, and also to prevent friction if a fire should occur, a complete inventory of one's equipment should be kept up to date. Whenever possible the original bills for all furniture and apparatus should be preserved with the inventory.

The keeping of an expense account is, of course, a necessity, but the manner in which it is kept must be a matter of personal preference. However, it is just as well to be systematic in the matter, and for that

Gas & elec.	Sub. Donat'n.	Printing, Stat'n'y.	Auto.	Life Ins.	Acc't. Ins.	Fire Ins.	Magas- ines.	Special License	Totals
o									
o									
o									
Punch the edge of this lot.									

FIG. 16. Specimen of Expense Account Sheets.

purpose the method we pursue is shown in Fig. 16. The advantages of thus "distributing" one's expenses must be so obvious that further comments thereon are unnecessary.

In this twentieth century of ours a race for life is about what it amounts to, and I believe that the practical business side should run a close second to the scientific side of the practice of dentistry, and, therefore, it should receive from the colleges the attention which its importance deserves, and their young men thus be better equipped for the struggle for success by a full course of lectures "In Black and White."

Now, Mr. President, when I began to write this paper I did not expect it to be a book, which it has almost become, notwithstanding my endeavors to be as concise as possible.

There is an old-time saying "that all things come to him who waits," and this is proven in this case, for I now have come to the end of the volume, the usual

"FINIS."



SOCIETY DISCUSSIONS

New York Odontological Society.

A regular meeting of the New York Odontological Society was held on Tuesday evening, December 21, 1909, at the Academy of Medicine, 17 West 43d Street, New York City.

The president, Dr. W. D. Tracy, occupied the chair and called the meeting to order.

The secretary read the minutes of the previous meeting, which were approved.

We are fortunate to-night in having with us **President Tracy.** a gentleman from the sunny South, who has come 1500 miles to be our guest and read us this essay. He has taken for his subject "In Black and White." Many of you have been guessing what that is, and I will now introduce Dr. C. Edmund Kells, Jr., of New Orleans, who will explain to us what he means by "In Black and White."

Discussion on Dr. Kells' Paper.

Dr. F. C. Van Woert, Brooklyn. The subject presented by the essayist of the evening is particularly interesting to me, as I have recognized for a number of years the necessity for systematic and business-like methods in conducting a dental practice.

I realize that much that Dr. Kells has shown and much of that which I am to present to you will be considered by many as unprofessional, but contradictory to this is the evidence that Dr. Kells is an eminently suc-



SOCIETY DISCUSSIONS

cessful, scientific dental practitioner and just as successful a business man. And the peace of mind and comfort derived from these methods makes me very grateful that I had so good a friend to copy from and I can imagine no conditions under which I would return to the old methods.

There are some of the details in Dr. Kells' charting and records which seem a little complicated and I shall present for your consideration my entire system, illustrating the same.

<i>M</i>
Address { Home.....
Business.....
Telephone { Home.....
Business.....
REFERENCE
REMARKS.

FIG. 1.

A patient when presenting is always seen first by the secretary. The name is asked and recorded. This is before the time of the appointment, and this card (Fig. 1) is held in such a position that the patient can read it. The home address and business address of the head of the house, and the number of the home and business telephone are taken. By the time that is accomplished, the patient has already seen the word "reference" which is on the card, and knows that the question will be asked, hence there is generally no feeling in the matter. If there is any question about it, the remarks are placed upon that card, and the card placed in the card index.

The next card (Fig. 2) is the appointment card. The appointment is made, and the date placed upon the card, with printed and written matter upon one side only. This is not a card really—it is a slip of heavy



paper, which can readily be folded and placed into a purse. In the majority of cases I have found this much more to the liking of ladies in particular. Stiff cards are apt to be lost. They are placed in a handbag, and taken out with the handkerchief and lost, whereas, if this paper is used, it can be placed into the purse and readily retained.

I find in my experience, that this printed matter as to the charges for lost time is all that is necessary. The object of that inscription is to impress upon the patient the necessity of letting us know if he can not come, and that if he wilfully neglect it, he must pay.

<i>M</i>
<i>has an appointment</i>
<i>the</i> <i>at</i>
<i>with F. J. Van Woert, M.D.S.</i>
<i>260 DeKalb Avenue</i>
<i>Brooklyn, N. Y.</i>
IF UNABLE TO KEEP THIS APPOINTMENT PLEASE GIVE DUE NOTICE, OTHERWISE CHARGE WILL BE MADE FOR THE SAME. CONSULTATION HOURS FROM 4 TO 5 P. M.

FIG. 2. (Original is engraved.)

As to the number of minutes a patient may be late, or that I carry over to the next appointment—I could not do as Dr. Kells does. I think I can make better use of my time than standing on the ceremony of five minutes, and for a busy man who handles anywhere from fifteen to fifty patients—I do not mean, of course, doing actual work for all—it is almost impossible for the operator himself to keep within the time limit. If he can not be an example of that punctuality himself, he can not be over particular about five or ten minutes on the part of the patient.

In many cases people write for appointments. To sit down and write a letter on the typewriter is a considerable task, therefore, the blank forms (Fig. 3) were designed, with a view of replying to such requests.

At the end of the day, or near the end of the day, my secretary fills out a card or slip, as shown in Fig. 4, with the name of the operator on the top of the slip, for the following day. That is divided into half hours.



SOCIETY DISCUSSIONS

260 DeKalb Avenue,
Brooklyn, N. Y.

M

Complying with your request of the
I have arranged the following
appointments.

Monday _____ Thursday _____

Tuesday _____ Friday _____

Wednesday _____ Saturday _____

Should this prove inconvenient kindly
advise me at once and oblige,

Yours Respectfully,

Phone 2472 Prospect.

FIG. 3. (Original is engraved.)



F. T. VAN WOERT

8	
$\frac{1}{2}$	
9	
$\frac{1}{2}$	
10	
$\frac{1}{2}$	
11	
$\frac{1}{2}$	
12	
$\frac{1}{2}$	
I	
$\frac{1}{2}$	
2	
$\frac{1}{2}$	
3	
$\frac{1}{2}$	
4	
$\frac{1}{2}$	
5	
Remarks	

FIG. 4.



SOCIETY DISCUSSIONS

These slips are carried to the operating-rooms in the morning and placed upon the cabinet, and as the patient takes the chair, the name is checked off. If one does not keep the appointment a check is put on the side. That is to show what appointments are before me for that day, and the time I have reserved for them.

Dr. Kells has in his appointment book a classification as to what work is to be done. It makes little difference to me what the appointment is for, except it be a surgical case, when some different arrangement must be made as to the surroundings, and that is not very often. I am just as ready to prepare a crown, or an abutment for a bridge, as I am for treatments or fillings. It makes no difference to me what the appointment is for, as long as the time is filled. The equipment of the office is such that the operation itself matters little. I am just as ready to handle one case as another.

Our offices are divided, and on two floors. The operating-rooms are above, and the reception-room and clerical-rooms are below. The patients are announced by means of the telautograph which registers in the operating-rooms all the names for the day. Every night the slip is torn off and the day's work is marked. When that is done, my secretary transfers it to this card.

It was probably a year ago, at a meeting of this society, that some gentleman stated that a prominent member of this society was in the habit of sending itemized bills to his patients, and he said it with a good deal of scorn, as I was told it. I am now going to tell you just what Dr. Kells has told you—that I think a bill of that kind is absolutely necessary. I have practiced for thirty odd years, and in my early days I went through a lot of such experiences as have been related by Dr. Kells. I suffered all sorts of inconvenience, because of the controversy that was continually coming up between patients and myself as to charges. I felt, through the advice of some old and distinguished men, that I could hardly adopt an itemized bill, thinking it might be considered unprofessional. On the other hand, I made up my mind that any good business principle applied to a profession is not unprofessional.

I began with a very crude and small chart. Figs. 5a and 5b show what I use at present. This is how the work is recorded, and it is headed, "A Record of Operations."

Suppose there should be four or five members of the family—small children who need constant attention, and contrary to Dr. Kells, we send bills only every six months. The father gets a bill for \$100, \$200, \$300 or \$400 for these children, and he says, "The children could never have had that amount of work done." If this should occur, and you did not



ITEMS OF INTEREST

RECORD OF OPERATIONS.

-19-

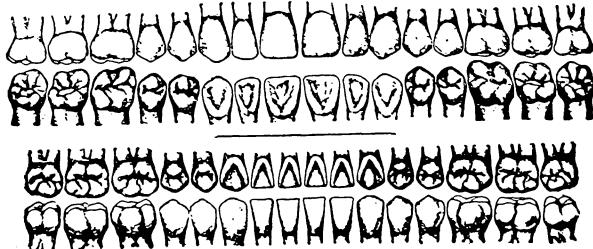
FOR M

DRS. F. T. & C. T. VAN WOERT

**OFFICE HOURS:
9 A. M. TO 5 P. M.
SATURDAY, 9 A. M. TO 12 M.
NO SUNDAY HOURS**

260 DE KALB AVENUE,

BROOKLYN, N. Y.



REMARKS:

FIG. 5a.

FIG. 5b.



SOCIETY DISCUSSIONS

have a record, you would probably cut down a good percentage of the bill for the sake of avoiding controversy, which is not just to yourself, nor to your patient. A man who is not fair to himself can not be fair to his patients, and I do not know of any stimulus in this world for a man to do his best, and to serve the people faithfully, better than that of a good return for services. Talk as you like, if you do not get your money, and you do not get well-paid for your work, you can not put the heart in it—I do not care who the dentist is.

If that is true, why should you not get what is due you for every sitting the patient has in your office? More, if the one who pays the bill gets a chart of this description, where each charge is stated, and the whole summed up at the bottom, he can not question it, and you receive your just dues, without any embarrassment. This record is sent with the bill. If there are ten members of the family, the different charts go with one bill for professional services for the total amount.

Now, as to my index system, that has been considered by Dr. Kells as being out of date. The loose-leaf day book he considers newer. We discarded that system three years ago, because we find this is better, and considered by the business men in the section in which we are located as being more modern. Fig. 6 is a copy of the one which we use. It was taken at the time when my son-in-law, Dr. Dills, and I were associated. The gross amount of business of the office is in one column, then the gross amount of cash; the gross amount of work done by Dr. Dills was put in his column; of my son's in his, and mine in the other. Thus we had the whole office staff on one sheet. I gave up the expense account for this, some years ago, because I thought it could be summed up easily. There is rent, salaries, the supply bill, gas and electricity. All those things are paid promptly, and in their regular order, and all have their receipts filed in the proper cabinet, and I can go to the cabinet and find out what it is costing. I permit the landlord, the dental depots and others to keep my expense account for me, as Dr. Kells does with his banks.

Fig. 7 is the ledger sheet. This carries all the active accounts. Dr. Kells's was small, and it does not seem to me to be large enough for our practice, although I know Dr. Kells is very busy. This gives room for any remarks necessary, and the reference is recorded with the name and address. That goes on to the sheet of the man who is doing the work. If it were a patient for whom Dr. Dills, or my son were working, it would go on his sheet; if I were doing the work, it would go on my sheet. We have three distinct sheets which are all kept in one place, and together, so if at any time anyone should want to refer to it and find out what a certain operation was, he could do it.

ITEMS OF INTEREST

Brooklyn, N. Y.	1908.		W. B. Dills		C.T. Van Woert	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.

FIG. 6. Exact size of this sheet is $11\frac{3}{4} \times 13\frac{1}{2}$ inches.

SOCIETY DISCUSSIONS

M

REFERENCE

DATE	Inlays	Fillings	Gutta Percha "	Cement "	Combination "	Root "	Nerve Cap	Crowns	Bridges	Plates	Treatments	Ortho-dontia	Radiographs	Operation No.	Special	DR.	CR.	REMARKS
	Porcelain	Gold	Alloy								Fixtures	Treatments						

FIG. 7. Actual size of this page is $8\frac{1}{4} \times 12$ inches. On reverse side are four diagrams of the teeth similar to those shown in Fig. 5a.



260 DE KALB AVENUE,

Brooklyn, N. Y.

M

In Account with Drs. F. J. & C. J. Van Woert.

To Professional Services to date

Received Payment

BILLS RENDERED IMMEDIATELY UPON COMPLETION OF SERVICE.

FIG. 8. (Original is engraved.)

M_____	A.M._____	P.M._____
Address_____		
Remarks_____		
M_____	A.M._____	P.M._____
Address_____		
Remarks_____		
M_____	A.M._____	P.M._____
Address_____		
Remarks_____		
M_____	A.M._____	P.M._____
Address_____		
Remarks_____		

FIG. 9.



SOCIETY DISCUSSIONS

The record of the operation is carried on the back on diagram charts, four on a page.

Those ledger sheets are taken from the safe in the morning, in accordance with the number of charges to be filled out, and the others do not need to be handled. The one taking care of the books is handling only those sheets necessary. We want only the actual accounts that we use that day.

Fig. 8 is a reproduction of our billhead, and the inscription at the bottom is only to give an idea of our method of business. If an account is started the first day of the month, and it runs over into the middle of the next month, and they are new people, the bill is sent as stated. If that bill is paid without argument, the next time those people come in their account is carried either to the first of the following month, or the first of the following July or January. I am free to admit that the carrying of bills for six months is not good business. On the other hand, my experience has been that those patients whom we carry for that time are the people who are prompt in paying. This gives us a bulk of money at one time, and saves the trouble of sending out many bills throughout the year. Therefore, I have adopted this course to my entire satisfaction.

I remember distinctly a few months ago, Dr. Gordon White was in the office, and I took particular pains to have my secretary show him all the paraphernalia of the office. He went over the clerical part of it with about as much interest as a boy would sit in church and listen to a sermon. After my secretary had finished, he remarked: "I would not be bothered with that—I would not do all that. But you haven't any real rugs here, have you?" His interest was all centered in a genuine rug; not an imitation. He had no use for all the paraphernalia we had in our office.

Especially he questioned this card, shown in Fig. 9. It represents our method of keeping record for sending notifications to patients, as Dr. Kells suggested. Dr. White said: "What, you send notice to people to come and have their teeth filled? Can't you get business enough without drumming it up?" I am not drumming it up. I am trying to have people place confidence in me, so that I may take care of them. I am trying to relieve them of the responsibility of coming of their own volition. I learned many years ago that the least possible work I could do for individuals, and keep them comfortable, and keep their teeth in good order, the better off they would be, and the better off I was, because I not only kept that patient, but I obtained all that patient's friends. I would rather have five hundred patients at \$1 a head than one at \$500. Because he would have all my time, and where would I be? I think a system of that kind is good business. Therefore, I adopted it.



Fig. 10 is sent at the request of the patient. When patients come to my office, and have their teeth attended to, we tell them they should have their teeth examined again after a certain length of time. If they are the right kind of people, we say, "We will notify you," and ninety-nine times out of a hundred it is accepted as a courtesy, which, indeed, it is.

<p>THIS APPOINTMENT IS FOR EXAMINATION ONLY. 260 De Kalb Avenue. <i>Brooklyn, New York, 190</i> <i>M</i> <i>In compliance with your request, I beg to inform you that I have appointed _____ the _____ at _____ o'clock to examine your teeth. Should this prove inconvenient I will arrange another date. Respectfully yours, <i>Phone 2472 Prospect.</i></i></p>
--

FIG. 10. (Original is engraved.)

We set aside one day a month for examination. If there is work to do, appointments are made, and if there is not, no charge is made. I think that is good business. I have had people say, "You are very foolish to give up a day, without being paid for it, for the examination of teeth." So I would, if there were not a return in some other way; but the fact is, most people have confidence enough in us to believe that they have nothing to do about their teeth except to come when they are sent for.



499

F. T. VAN WOERT

IN ACCOUNT WITH.

DATE	NAME	TOTAL AMOUNT FOR WORK DONE	AMOUNT DUE

THE ABOVE ACCOUNT CLOSED AND PAID.

-190

FIG. II.

I discovered that there must be some system by which a regular accounting should be had with my associates to avoid misunderstandings. I adopted manifold slips (Fig. 10). Say, for instance, this is for my son. The account is copied on this slip every week and filled in properly. He gets one, and we have the other. Dr. Dills has all the slips he had when he was in the office with me, and I have the duplicates. Suppose Dr. Dills had died when he was associated with me, and any question came

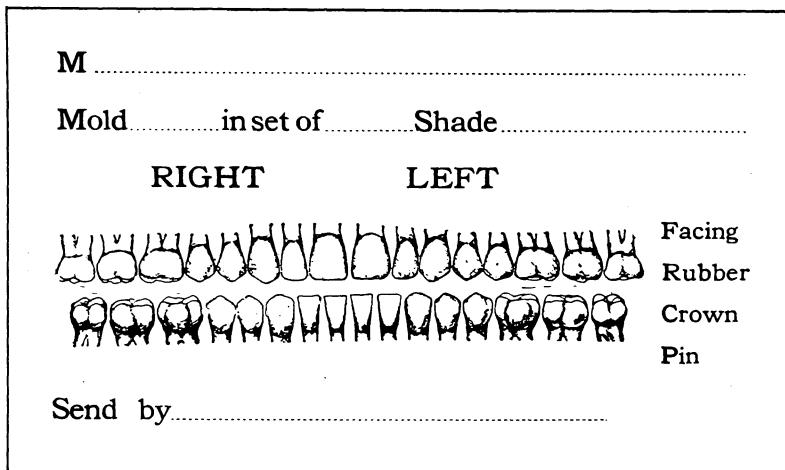


FIG. 12.

up. His wife could have told to a dollar how much he had had, and how much was due him. If I die my heirs could do the same. I believe that is necessary, and I believe monthly settlements are not right. The sooner you get them off your hands, the better; therefore, we make it a rule to settle every Monday.

One of the greatest difficulties I have found in my professional career, particularly in late years, has been that of getting teeth for artificial work that were anything like those wanted by myself. I care little what the qualifications of the man are—he may be the best man in the world—an expert in dental prosthesis—but I want to tell you that another man can not pick out teeth for me, any more than I could for him. I see the mouth, and I know what teeth I want. It is a question of satisfying myself and my patient. I have molds of all the teeth that are made by a certain company, and when I want two or three teeth, I go to the

SOCIETY DISCUSSIONS

safe and select from those molds the exact one I want, and cross off on the diagram on the envelope shown in Fig. 12 the teeth represented, and I write in the patient's name and whatever else I wish to state. I hand that into the clerical room, and that is the last I have to do with it; I find it in a card index in my cabinet ready for me when I want it, with the proper teeth in the envelope. I have spent fifty or sixty cents to get

No.....	
<i>Brooklyn, N. Y.,</i>	190
F. T. VAN WOERT	
260 DeKalb Avenue	
<i>In account with the</i>	
.....	<i>Laundry</i>
Aprons.....	
Collars.....	
Cuffs.....	
Doilies.....	
Napkins.....	
Towels (Inst.).....	
" (Lab.).....	
" (Office).....	
Total.....	

FIG. 13.

an eighteen-cent tooth, by sending back and forth to the man in the dental depot, who is not a dentist and can not select teeth for me. I could not afford to go there and pick it out myself, so I have adopted this system and find the investment is more than profitable.

Fig. 13 is a laundry list. If you have a great many aprons, collars



and cuffs for maids, besides towels and napkins, and they are not taken care of, it means a loss at the end of the year. The name of the laundry is left blank. One slip is sent with the laundry, and a copy retained, and, if when the things are returned it does not tally, the laundry must make good, or they do not get their money. I know that the waste is almost nil since we adopted that system. I do not know that it is of any great importance, but I thought you would like to see this.

There is one point brought out that pleases me

Dr. Ottolengui. very much in Dr. Kells' paper—I suppose because I do it myself—but I go further than Dr. Kells, and

the point may be of use to you. I deal more with children and young people, and, therefore, there is a great deal more of what we might call temporary sickness in my professional family. You remember the telephone chart that had the word "condition" on it. That was a purely business proposition. Dr. Kells made a memorandum to have the patient called up, and an inquiry made in regard to his own work. I do that too. If I have a tooth that is liable to give trouble, I like to know the first thing in the morning about it. If it is postponed, it will likely roam in in the afternoon when it is too late, or too dark, or when the trouble is ten hours older than it should be for treatment. It is one of the first duties of my assistant. I call the first hour in the morning my telephone hour. In addition to that, we have the orthodontic part of my practice. If anything happens by which those little patients can not come, we are notified. The usual thing is "Tommy has tonsillitis," or "Sally has scarlet fever," or "Maggie has measles." We keep track of them and inquire after them until they are well. We do that also with the parents. One of my patients has been stricken with what promises to be paralysis. We have inquired three times after her health during the past week. That makes friends among our patients; they like to think we take an interest in their troubles and their tribulations.

I am an earnest advocate of conducting the

Dr. Gillett. business of professional men along business lines.

Both of the systems which have been described to us to-night are admirable in their completeness and I have, with profit, adopted some of the items from Dr. Van Woert's method, with which I have been familiar for some time.

Neither system in its entirety would be practicable for me in the conduct of my own practice. There is more detail than I would find helpful, but that is a matter of the personal equation.

I recognize that in a long-established family practice, like that of Dr. Kells', where the principal desires to associate with him enough men



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to care for all the patients who come to the office, and where he also desires to *visé* their transactions with those patients, it is needful to have such a system as Dr. Kells has described.

I realized a long time ago that it was futile for me to try to conduct such a practice. Many of us have learned that we can not work for all the people and that we must select the class of people we wish to work for, and confine our efforts to meeting their needs.

This, by natural selection, results in our clientele being built up from those who are sufficiently content with the conduct of our practice, and those who prefer some other system going elsewhere.

For many years I pursued a weeding-out process that eliminated the patients who wanted to know about each item, and I retained those who, because they thought me capable, selected me for their professional adviser, and, having imposed in me the higher trust involved in that selection, felt they could leave to me the lesser problem—the valuation of my services.

I do not readily understand that attitude toward a professional man which trusts him in so delicate a matter as the care of a vital organ, in the detail of which it is so very easy to deceive, and withdraws that trust at the point where deception is less easy.

I want my associates to conduct their own practices, advising with me *when they think it necessary*. If they can not do this I do not want them as associates, because I am not willing to add the details of their business affairs to my own.

Monthly Settlements Advised. It is my custom to send a statement on the first of the month for all open accounts. I find this serves my purpose and saves bookkeeping detail.

People can remember a month back and do not need a detailed statement. The exceptions to the rule are in the cases of a patient acquainted with my fee rates who has a single appointment near the end of the month, a new patient who is to have only two or three appointments or a single item of work (a crown or inlay for example); also, any patient for whom only a single appointment in the succeeding month is needed to finish and any patient known to be good pay whose bill is still unpaid after a month and to whom I may think sending a second bill so soon poor tact.

I have had a varied experience in this matter, and I have come to the conclusion that the monthly-statement plan is the only one on which I am willing to conduct my practice, and I invariably advise all young men to adopt it.

Even those of you who have established practices, if you try the plan, will be surprised at the approval it will meet with from the class



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of patients you care most to keep. You will also find it helpful in cutting out the undesirables. It is much less disquieting to have a disagreement about a small bill than about a large one.

If the bill at the end of the month is larger than the patient expected he comes for an explanation. The dead-beat is always with us, but a business-like front and an evident expectation that monthly statements will be promptly paid often discourages him before his bill has reached regrettable proportions. I part cheerfully with the patient who objects to a monthly statement of his account, feeling that the association is likely to prove too expensive for me to keep up.

To have half of one's previous month's earnings come in by the fifth or the tenth of the month, and to have the month's collections equal the previous month's business, goes a long way toward bucking up one's courage to do the best that in him lies.

I speak from experience, and I believe the monthly statement to be the plan that will bring to the professional man the greatest proportion of his honest earnings and the fewest heartaches when he contemplates his yearly financial statements.

I do not doubt that Dr. Kells makes a complete success of the methods described in his paper

Dr. Reitz. this evening. My own experience, however, has been more nearly in accord with that of Dr. Gillett. I render statements the first day of each month without any apology whatsoever. "Bills payable monthly" appears on each appointment card and on each bill. If a patient comes to me on the last day of the month and avails himself of my services to the extent of five dollars he will receive a bill the following day, the same as he would from any business concern where he has an account. The nearer we conform to recognized business methods the better our collections will be. If we simply expect patients to leave an honorarium on the mantel-piece as they pass out, or pay when they get ready without any reminder from us, there is no good reason for either the paper or discussion this evening. A request for an itemized statement is a thing of rare occurrence. Where there are several members in a family the total for each is given. The books are always open for inspection. This method has been most satisfactory to me. I think I am entirely within the facts when I say that, on an average for four or five years, the amount remaining unpaid on the fifteenth of any month, of bills sent out on the first, has not exceeded five per cent. of the total charges for that year. And I have scarcely a bad dollar on my books. This statement is not made in a boastful spirit, but simply as



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a fact to show what the consistent and firm adherance, without fear or favor, to a custom generally recognized and accepted in the business world can accomplish for us as professional men. The weeding-out process to which Dr. Gillett refers, no doubt, has contributed to this result. I heartily agree with Dr. Kells in the matter of keeping complete records of all operations, including materials used. This was begun with my first patient and has been continued without interruption since. The diagrammatic method is more to my liking than any other which I have seen. More time is required, but it gives a picture of the mouth at a glance. Dr. Kells' methods are very ingenious, and I have been greatly pleased to see how thoroughly he has worked them out. His paper has been most interesting, and he deserves great credit for the trouble he has taken. I have the highest regard for the facts as he has presented them here to-night and appreciate them very much.

By the way Drs. Kells and Van Woert discuss

Dr. George Evans. the subject of rendering statements for services, they seem to regulate their fees by the number of fillings inserted or other operations performed. I think most of the leading practitioners of this city charge for the time consumed by the different engagements, and render their bills accordingly, irrespective of the work done. I just wish to call attention to this fact as it has not been mentioned in the discussion.

The translation of "In Black and White" means

Dr. Kells. the business side of the dental practice—the records—that which we put down in black and white.

I suppose some of us have to go to law sometimes. I do not like to do it, but I have to sometimes, and I like to win. I would rather sue a man for five dollars for lost time if he is ugly about it, than for fifty dollars for work done.

I appreciate that it is late, and I will be as brief as possible. There are a few points I would like to take up, because they are more or less misunderstood.

I keep records of the amalgam and cements I use, *not because* I am experimenting all the time, but I have found that amalgams and cements change. I commenced with a certain amalgam, and afterward I found it did not manipulate as it had done. Then I used another, and after a while that changed for some reason, and the material was not satisfactory. Then I took up still another amalgam, and I used that for some twenty years or so. Now I can not get more of it, and I must use something else. When I look at my record and see that I used Townsend's or Hardman's, I learn something. We use a standard cement under certain cir-



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cumstances. If the circumstances are different we know that cement is not then fit for our purpose. We use Harvard cement for setting an inlay if we can keep it dry for at least forty-five minutes.

If we can not keep the inlay or the crown dry for that length of time we do not think Harvard cement is good for it, and we try something else which some man has said he has used and obtained good results from, and all that is noted for future reference.

Some time ago I told a lady who was a very good friend, that I thought her husband did not know anything about automobiles. She was quite indignant, and said, "Don't we get a new one every year?" I said, "That is just the reason. You do not keep one long enough to learn anything about it." So we stand by what has proven good.

Dr. Van Woert has an office "*de luxe*," gilt-edged all around, and his secretary receives the patients, and he does not want to know anything about what is going on and sees only those whom he chooses to see. With me it is quite different, I must know everything that is going on in my office all of the time.

Standing at my chair I can look through my operating-room door and see my secretary's desk and the front door. I can see who enters, and hear about everything that goes on all the time, and thus save much time by the process. A little clock is in sight all the time.

One of the speakers said he would get nervous prostration if he followed my system. I do not, because if I have sixty-minutes' worth of work, I allow sixty minutes for it. Usually everything runs along smoothly, and I do not get worried.

Dr. Van Woert thinks he has chosen an easy way, but as a matter of fact he and his assistants really do more work than I with my system. If he has three men in the office, and each does work for three members of a family, they use nine separate sheets, and the secretary must figure up all those nine sheets. We can have fifteen members of a family—and fortunately we have some large families—all on one sheet. Loose-leaf systems may be out of date up here, but they are not so considered in all places. Because Dr. Van Woert has not two or three holes punched in each sheet he thinks it is not a loose sheet; but really his is even looser than ours.

He says his secretary has only the accounts of the day before her. That is true, but to get these before her she must rummage amongst a pack of loose sheets to find them. My young lady has them bound before her all the time.

As a matter of fact, Dr. Van Woert and I are traveling for the same goal, and we both get there; but he goes a long way around, only he does not know it—so it is all right.



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He settles with his associates every Monday. Now I would not do that. Once a month is often enough for me. He does more bookkeeping than he thinks. My system of handling the accounts with my associates is much simpler. At the end of the year I do not have a whole stack of their receipts to put away; I have but twelve voucher checks for each man. Each verifies his account by his book, and that is the end of it.

We do not write letters, as Dr. Van Woert assumes, to patients who write to us or telephone us. We merely send them appointment cards, just as he does.

We do not ask a patient whom we have not seen for three months or more to come down, say, next Tuesday, because this would be wasting a two-cent stamp. In ninety-nine cases out of a hundred the patient would have something else on hand at that hour. We say it is time for the examination of the teeth. Then they either call or 'phone for an appointment, and such is made for a definite day and hour agreeable to both of us.

Every month we get a stack of bills, and someone sees they are corrected before they are paid.

When the doctor talks about burdening his secretary with his household matters, I would say my paid employees stand in secondary positions after the members of my family. Most women have enough legitimate work to do around the house, without loading them up with keeping unnecessary accounts. My secretary is paid for doing anything I tell her to do, and I do not think I am burdening her when I ask her to draw checks to pay household bills that have been O. K'd.

Dr. Van Woert has somewhat exaggerated this question of so much time being used in the making of records. Each record is the work of a few seconds only.

Dr. Ottolengui spoke in regard to inquiring about patients who are sick. I do that. Patients who have grown up with us are more than patients. They are like members of a family, and when I hear of one being sick, an inquiry is made and we follow it up by telephone. Not always, perhaps, because we do not always do what we want to; but that is a rule with us.

Dr. Perry says the people of the South are an easy-going people, and it is most difficult to get them to keep their appointments.

Perhaps so, but I have never noticed that the geographical quarter from which my patients come has anything to do with this matter.

Visitors from all over the country get stranded in our city and require dental work. Besides this, many people from the North and West have settled in New Orleans in recent years, and I can assure you I have as much trouble with these people as with my own easy-going Southern people about not being punctual.



I have some few people who have grown up under me who do not keep their appointments, but we manage them in some way or another. If an appointment, say, for 11 o'clock is offered, I say, "The best thing for you to do is to consider your appointment for 10.30, so come at 10.30."

Perhaps a new patient comes for the first time, and is ten minutes late, I say, "I thought you had forgotten your appointment, you are a little late," "Well, that is not much," may be the reply. "No, ten minutes is not much, but as only thirty minutes were reserved for you, that is one-third of the time."

Perhaps, at the next sitting, the same person may be late again when I say, "If you are not more careful, your bill for lost time will be as much as for your dental work," and this usually puts him or her on guard. And so we educate them to be punctual.

This visit to New York has certainly afforded me one of the greatest pleasures of my life this time. I had a royal entertainment last night, which was worth many miles of traveling. It is no little thing to travel three thousand miles in this way, but when I received the invitation to come here, I appreciated it. I realized I had some old friends, and I hope I have made some new. It has been one of the most pleasurable and instructive trips I ever had, because I have learned something of value from the offices I have visited, and I want to thank you for the pleasant time I have had.

A hearty vote of thanks was tendered to the essayist, after which the meeting adjourned.

The Central Dental Association of Northern New Jersey. March Meeting.

A regular monthly meeting of the Central Dental Association of Northern New Jersey was held at Davis's parlors, Newark, N. J., Monday, March 21, 1910, at 8 o'clock P. M. President Harlan called the meeting to order. On motion, a quorum being present, the roll call and regular order of business was dispensed with.

For some time past we have noticed in the **President Harlan.** "Scrap Book," which our friend Dr. Meeker has been publishing, articles signed with an anonymous name. Very many have wondered who these articles were written by, and it gives me great pleasure this evening to introduce the author—"Uncle Dudley"—who will give us a talk on business.



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Dr. Frederick Crosby Brush, of New York, then delivered the following address:

The Business Side of Dental Practice.

Mr. President and Gentlemen: I was asked on rather short notice to fill a break in the prearranged program of your meetings. I can not hope to fill the place of the gentleman who was to have been the essayist this evening, but I will do my best to entertain you.

I have not prepared a paper, but have a few notes from which I will talk about business—a subject which is vital to all of us.

For years past professional organizations have devoted the time at their disposal to the consideration of the scientific and technical questions involved in the practice of dentistry, but the increasing cost of the equipment required by advanced methods, and the social and economic problems that are confronting us, make it imperative that a more comprehensive consideration be given to the business matters that have to do with the conduct of a professional practice.

Unfortunately, there are some who have the impression that to openly discuss such questions before the societies will have a tendency to commercialize the profession and lower its ethical standards. This, however, will not be the case, for experience has shown that whenever a man has gained a better understanding of the business principles involved in the conduct of a professional practice, he has admittedly become a better professional man and is enabled thereby to render better professional services.

In the earlier stages of the development of dentistry as a profession the most vital question confronting the practitioner was the restoration of the lost organs of mastication or parts thereof. Such operations required digital skill and mechanical ingenuity. Under these conditions the first problems demanding serious consideration related to materials, their composition and compatibility.

With such a precedent established, it is not surprising that such subjects should still be the foremost ones to receive attention and discussion by dental societies.

All through these years of the development of dentistry as a profession, little or no attention has been given to the business problems involved with the changing conditions and methods of practice.

In the early days the question of materials was such an important one that the value of the operation and the fee to be charged was reckoned very largely by the value placed upon the materials used, rather than



by the service rendered. That the time of the operator had a value and was an important part of the transaction, was scarcely thought of, and seldom considered.

This haphazard way of fixing the fee has been handed down from preceptor to student for so long that through precedent and habit it has become the customary method of a very large percentage of the practitioners.

That such a method is unbusinesslike, unprofessional and unethical, will be appreciated by all who will give this subject careful consideration. I have applied the term "unethical" to this method, because I believe that ethics means—"to be fair with everyone, including yourself"—and such a method is certainly unfair to all parties concerned.

**Method of
Arranging Proper
Fees.**

The matter that I particularly want to bring to your attention is a method of determining the amount of the fee that may be charged for a dental operation, which is businesslike, professional and ethical.

It is ethical for it can be applied in a way that will be perfectly fair to both operator and patient.

One important fact that I want to thoroughly impress upon you is, that a competent practitioner of dentistry is rendering professional services—not selling materials.

Aristotle says that "Business is the exchanging of anything of value," and then he asks: "Can anything be more valuable than services?" And I ask you, "Can anything be more valuable than professional services?"

In all business transactions one of the first things to be considered is the cost of the thing to be exchanged. I do not use the term value in this connection, for that is something that is very largely governed by the laws of supply and demand.

How to arrive at the cost of such an intangible thing as a professional service has been a problem that has puzzled many. It is a possible solution of this problem that I wish to discuss with you this evening.

It is not presented with any idea of being able to convert those who have been long in practice, and have established a business system that fully meets their requirements and is satisfactory beyond improvement; but it is offered to those men, young or old, who have not become satisfied and who are ready and anxious to progress along business as well as technical lines.

In discussing this problem let us put aside all false notions and acknowledge that we have selected dentistry as an avocation, and that from it we expect to derive a livelihood and to provide for our families to the full extent of our limitations.

Tramps are credited with the feeling that the world owes them a



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living, but they are usually too lazy to collect it. A man with business integrity feels that he owes something to the world, but if he consistently gives the best that is in him, then he is fairly entitled to exact as much in return as he can honestly obtain.

After a man has reached the decision that dentistry is to be the avocation from which he will expect to obtain his future livelihood, his next step must be the securing of a stock in trade. In this case the stock will consist of knowledge and skill, which may be obtained by a college education. This education at the present time will represent a business investment of about five thousand dollars. I adopt that figure because, after discussion with many men, whose experience enables them to form a reasonable and safe judgment on this subject, I have reached the conclusion that five thousand dollars fairly represents the amount of the business investment in a college education. It includes the college tuition and loss of time involved because the young man entering college is generally in the neighborhood of twenty years of age and should he be engaged in a mercantile pursuit, would probably be able to earn from fifteen to twenty dollars a week. He gives up that earning possibility when he enters a college, where he studies for three or four years. Consequently, that loss is really part of his business investment. From this it would seem that five thousand dollars is a fair figure to represent the investment of capital for a college education.

The next investment will be for the necessary equipment and the furnishing of a suitable office; a conservative figure for this will probably be fifteen hundred dollars. At the present time, when the modern furnishing of an office, and a large equipment for special lines of work is required, I do not think that fifteen hundred dollars is far out of the way as the amount of the investment for the equipment of a complete office. I am speaking now particularly of the young man, and the equipment of the office of the average young man. This shows a total investment of sixty-five hundred dollars.

Men engaged in commercial pursuits, considered more or less hazardous, expect to earn on their capital invested from ten to twenty per cent., and I have figured that upon the capital invested as thus far indicated the dentist should earn at least six per cent., amounting to three hundred and ninety dollars.

Expense of Conducting a Practice.

It is now necessary to figure on the probable yearly expenses for conducting the average practice. To begin with, there is the item I have already mentioned, as the interest on the investment, amounting to three hundred and ninety dollars. Then comes



rent, and figuring in the cost of janitor service, heat, light, electricity, and items of that kind, fifty dollars a month is not too much of an allowance for that. That makes six hundred dollars a year as a fair estimate of the rental of an average dental office. I do not desire to put the figures too high or too low; I am trying for the purpose of illustration to strike as nearly as possible a fair average. As the equipment and furnishings will need to be renewed at least once in ten years, it will be necessary to set aside ten per cent. of their cost, or one hundred and fifty dollars a year, to provide for this. Manufacturers calculate that machinery, etc., from wear and tear alone, will require renewing at least once in ten years, the life of the average machine in manufacturing plants being that period, and in making inventories and figuring on stock they make a depreciation of ten per cent. a year, and that is about what will take place in the equipment of a dental office; so that it is necessary to put aside a certain amount as a sinking fund, to provide for the renewal of equipment, and, one hundred and fifty dollars, or ten per cent. of the cost of equipment, is a fair allowance for that item.

The next large item to be considered will be that of salary. A thoroughly competent man should be able to command at least two thousand dollars a year, and will probably need all of that to meet the cost of living at this present time.

Another important item is the one of supplies. I believe that the supply houses estimate that the average dentist uses about two hundred and fifty dollars worth of supplies a year. I think I see Mr. Osmun here tonight and I would like to ask him if that is a fair estimate.

Mr. Osmun. Two hundred and fifty dollars a year?

Dr. Brush. For the cost of supplies to the average dentist.

Mr. Osmun. I think it will average a little more than that.

Dr. Brush. I only got at these figures in an indirect way and I am glad that you are here to correct me.

Mr. Osmun. Yes, I think it would average a little more than that.

For the average practice, where a man is not doing

Dr. Brush. much crown or bridge work, for the sake of illustration, we will set down two hundred and fifty

dollars a year for the item of cost of supplies.

The services of a young lady assistant will probably add about three hundred dollars a year to the expenses. From a purely business standpoint this will be one of the best investments that can be made.

The incidental expense account will have to be considered and will probably amount to about three hundred dollars a year.



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The schedule of estimates will now appear as follows:

Interest on investment.....	\$390.00
Depreciation fund	150.00
Rent, etc.	600.00
Salary account	2000.00
Supplies	250.00
Assistant	300.00
Incidental expenses	300.00
<hr/>	
Total.....	\$3990.00

This shows an estimated total expense of about four thousand dollars, which the average dental practice must earn and *collect* before it can be considered a successful business venture. It must yield more than this in order to pay a profit or dividend.

Dun and Bradstreet estimate that the failure in commercial business average from eighteen to twenty-two per cent. yearly. That is, one man out of every five that engages in business fails sooner or later. I wonder what their figures would be if they should judge professional men by the same standards?

Business-like Conduct of a Dental Practice.

At this point let us digress long enough to consider a simple method whereby the essential business details of the average dental practice may be ascertained at any time. First, however, let me say that in dealing with a practice from a business standpoint the practitioner should consider himself and the business as two separate and distinct parties, and his personal relation to the business as merely that of an employee. This point should be fully understood, and kept constantly in mind during all business transactions.

There are four fundamental things the figures of which should be constantly at hand if a practice is to be conducted on sound business principles. They are: (1) The amount of business done; (2) The cash received; (3) The expense account; (4) The amount of money withdrawn from the business for personal use, in lieu of salary.

A record of these items may be kept by using a day book that is ruled with four columns, instead of the customary two, at the right side of the page. As the items for the day are entered, the figures are placed in the proper columns and the footings carried forward from page to page, until the end of the week, or, better still, the end of the month is reached, when the final totals are made up and balanced.



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For example, let us take to-day, March 21: Mrs. Jones comes by appointment and the amount of work done represents fifteen dollars, which is put in column No. 1; then a check comes in from Mr. Smith for fifty dollars; this is entered in column No. 2; a supply bill amounting to fourteen dollars is paid, which is put down in column No. 3; and for personal use, as salary, fifty dollars is withdrawn from the business, which is entered in column No. 4. These items are carried forward from page to page, and at the end of the week, or at any other stated period, they can be added up and carried forward.

By this method you are enabled on any day to ascertain from the books the exact amount of business done up to a certain date; the amount of cash received; the amount of expense, and the amount withdrawn in the nature of salary. Under this system the business and the operator are two separate and distinct units. The business pays you a salary for conducting it. At the end of the year it all goes into the same fund, if there is anything left, to be sure, but incidentally you want to know how you stand with the business, and how the business stands with you, and by this method it can be ascertained at any time.

In making up the expense account everything
Expense Account. should be charged to it which in any way pertains to the equipment of yourself, the office, or the general maintenance of the practice. By this is meant all society dues, subscriptions to dental journals and magazines or books for the office reception room, the expenses connected with the attendance of clinics, study courses, etc. These are items that I find many men have failed to consider when making up their expense account, and yet they are legitimate charges against the betterment of the practice.

By following this or some similar method any practitioner will be enabled readily to determine the exact status of his practice.

The figures I am giving you, however, are merely for the purpose of illustrating the method.

At this point let me digress long enough to say that I much prefer to have what I say discussed as I proceed, rather than to leave the discussion until after I have closed. In this way we are able to take up the different points as they arise, which seems to me better.

Then let me ask you whether you include a
Dr. Hutchinson. man's traveling expenses in going to and from his house to his office, as part of the necessary expenses of the business?

Let me answer that by asking you a question—
Dr. Brush. you have a secretary. Do you pay her carfare coming to and from the office or do you pay her salary?



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Of course where a man has his office in his residence, he has no such expense, while a man who lives at some distance from his office, necessarily has to pay the traveling expenses between the two places.

Dr. Hutchinson. That is purely, I think, a personal matter, and I

Dr. Brush. do not think it has anything to do with the business proposition. I do not think any commercial man, doing business in New York and living in Montclair, for instance, has any right to charge his commutation ticket to the cost of running his business.

Dr. Hutchinson. But they never have their offices in their houses.

Dr. Brush. But that is wholly a matter of personal convenience and desire.

Dr. Hutchinson. A man having his office in his house would not have any such expense to meet.

Dr. Brush. That should come out of his own personal salary; it is not a legitimate expense to be charged to the business.

Dr. Eaton. Suppose a man has his office in his house, should he charge the business so much for office rent?

Dr. Brush. Yes. The way to do that is to figure out what proportion of the total rent of the house the rent of the room he uses should be. A good way to get at it is to consider yourself in the light of the owner of the property, rather than the occupier, and as though you were renting part of it for office purposes, and the rest as a dwelling-house, and charge against the business the amount which the part of the premises used for an office would bring were you renting it out to other people.

Estimating Expense Per Diem. Returning once more to the schedule of estimated expenses we find that we have a total expense of four thousand dollars for the year. The questions that now arise are first — How is this expense to be met? — and second — Can it be so arranged that each working day will bear its own quota?

Let us determine how much time will be at the disposal of the operator in which to earn this amount of money. Personally I have found by experience that it is not good business policy, nor is it necessary, for a dentist to have office hours on Sundays or on holidays. I can not make that too emphatic. This eliminates sixty days, that is, there are eight principal holidays and fifty-two Sundays, making sixty days in all. For one engaged in such a confining and exacting occupation as dentistry, a month's vacation is none too much for rest and recuperation if one is to maintain a high standard of efficiency. This time can be so divided through



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out the year as to best meet the requirements of the individual. That is to say, he can take two weeks off in the summer and two in the winter, or take odd days, or take his vacation at any time that will meet his individual requirements. With this time deducted, there will then be left two hundred and seventy working days in which to earn the four thousand dollars. By a simple problem in division it will be found that each day must show a return of fifteen dollars. That is, his expense per working day is fifteen dollars, for he must earn four thousand dollars in two hundred and seventy days in order not to fall behind. Light and other conditions considered the working hours of a conscientious dentist will be limited to the hours between 9 A. M. and 5 P. M. Deducting the time lost through interruptions and the changing of patients there will be but about six hours actual operating time for each day. Figuring at this rate it will be found that each hour must show a return of at least two and one-half dollars earned, in order to keep even with the expense account. And this is without making any allowance for lost time, broken appointments or emergencies of any kind. You must earn two dollars and a half every working hour in the day, for two hundred and seventy days in order to earn four thousand dollars each year, which in an average practice only pays the operator a salary of two thousand dollars a year. As such emergencies do arise in every practice, a still larger sum must be earned in order to be on the safe side.

If each working hour of the day does represent an outlay or cost to the operator then time is a factor and must be considered.

This method affords the means whereby the cost may be determined for any individual practice. That is, a man can take his books and figure up the cost of conducting his practice, the time he wishes to devote to rest, recuperation and holidays, and he will find out exactly what he must earn per hour.

From a standpoint of good business management **Fees.** this cost will determine the minimum amount of the fee that should be charged for a service involving a given amount of time. Using time as a basis for figuring, it is possible to arrive at the amount of the fee that may be charged for a dental operation which will be fair and just to both operator and patient. It is not fair to the operator that he should give time and render services for less than it costs him, and it is not fair to a patient to charge an exorbitant amount of profit over and above the cost. In all business transactions there are certain percentages that are considered legitimate profit and that probably can be applied just as well to professionalism as to commercialism.



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How are you going to regulate the amount you

Dr. Sutphen. receive in comparison with the amount of business you do? You can not figure that you will collect for all the work you do during the year.

The figures I have given are based you will ob-

Dr. Brush. serve on the cash received; the question of lost ac-
counts can be taken up a little later. Every business expects a certain amount of loss from uncollectable accounts and that amount depends largely upon the business ability of the man running the business. But under the plan I have suggested you will know exactly what your cash outlay is, and you must receive that much in cash, and must figure on a return of two dollars and a half an hour in cash as a minimum. But taking into consideration loss of time, broken appointments and other emergencies, you will have to figure on a larger sum per hour, and four dollars an hour, I think, is not at all unreasonable. I prefer to keep the figures as close to the average as I can, and I merely use them to illustrate the point.

Just as cost will determine the minimum amount of the fee to be charged, so will the law of supply and demand be applicable to determine the average or maximum fee. Let us consider how this may be applied. We will assume that the practice is conducted upon the definite appointment plan, which is by far the most dignified, ethical and satisfactory; that is, appointments are made for a definite time and sufficient time is re-
served to enable the operation in hand to be performed in a thorough manner—a definite number of these appointments is made for each day—*and no more.*

**Consultations
and Minor
Treatments.**

At this point it might be well to speak of the ad-
visability of trying to establish a definite hour for
consultations, examinations and such treatments as
will only require a few moments time. The last hour
of the day, from four to five P. M., is a good one for

this purpose, as by that time one begins to feel the fatigue of the steady operating during the day and should not then undertake work requiring concentration and nervous energy. If this plan is established and the patients who are in the habit of thinking it permissible to drop into the office at any time and receive immediate attention are politely but firmly given to understand that good work can only be done under favorable conditions and without interruption, and that they must conform to your rule or go elsewhere, it will soon be found that the days can be arranged so as to divide up the different classes of operations, and thus relieve the strain on the operator as much as possible, and all will run as smoothly



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as clockwork. This condition will very soon be noticed by nervous and particular patients, and they will appreciate that they are receiving better service with a considerably diminished nerve strain upon themselves. When this takes place there will be no objection if an increased fee is asked for an infinitely better service.

We have found the minimum; now let us see
Maximum Fees. how it is possible to arrive at an average, or even a maximum, fee. I do not like to use the term "maximum," because I do not think there ever should be a

maximum fee for professional services. We have found that two dollars and a half per hour represents the actual cost for two hundred and seventy days of six hours each, and in order to bring in a cash return of four thousand dollars it is necessary to get that amount of cash in, so as to meet the actual outlay involved in carrying on the practice. But in order to provide for such things as lost time, broken appointments and other emergencies it is necessary to fix a higher rate per hour, and for sake of illustration we will put it at four dollars.

The question frequently arises concerning a
Consultation Fees. charge for consultation or examination, and the objection is urged that it is not customarily charged for.

But why not? A consultation on the condition of the mouth is precisely similar to the consultation of a layman with a physician regarding his physical condition. The patient expects to pay the physician's office fee for that consultation or advice, and why should not the same apply to dentistry, if we are professional men? If we are rendering a professional service consisting of advice and the exercise of our best judgment for the benefit of our patient, why should we not receive a fee therefor? If we are only skilled artisans who are merely selling the material, then, of course, if we do not put in a filling we are not entitled to pay. If the consultation or examination, or whatever it may be, occupies fifteen minutes, *that* fifteen minutes has cost you one dollar, and is it good business to say to the patient that there is no charge for that service? How long would our mercantile men stay in business if they carried it on in that way? You are actually giving something which cost you one dollar and the patient is led to think, if you make no charge, that because you did not perform some operation in the mouth you should not be reimbursed, and if you do that very often you will not have the four thousand dollars at the end of the year to meet your bills.

Basis of Charging.

Assuming that we are conducting our business on the basis of four dollars an hour, the question may arise as to whether we are to continue to make that charge year after year or to increase it. Personally



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I think it is easier to increase your income and your standing with the patient by placing your fees on a time basis than by any other method.

I have yet to find a man who can give a satisfactory reason why one dollar, or one dollar and a half, or even fifty cents should be a regular charge for an amalgam filling. It certainly can not be because of the cost of the material, and yet some dentists tell their patients that silver is fifty cents, platinum alloy seventy-five, and gold alloy one dollar. That is absolute rot. And I have yet to find any logical argument to justify it.

But let us go back to the hour basis. A man intends to render professional service to the best of his ability, be it the putting in of a filling or the scaling of teeth; whatever it may be, he gives the best of whatever is in him and he takes the time necessary in order to attend to all of the details of the operation. His patient is aware that he has worked faithfully and hard for one hour, and no patient that is worth having will question, when charged for that hour, the justice of the fee. He will not ask you "How many fillings did you put in?" unless he has been educated to that method by some other dentist. We will assume that a man is basing his charges on the hour principle, which is eminently a fair one. He finds he can work six hours a day satisfactorily, thus keeping himself up to a high standard of efficiency—there are very few men who have the physical ability to work at the chair more than six hours a day and maintain a high standard of efficiency—if he works longer he is either sacrificing himself and becoming a nervous wreck or slighting his operations. The patient comes to you for professional services and is entitled to find you in a physical condition, which insures a high standard of efficiency—and health is a definite asset. Work six hours a day, have your consultation hour, and when you make appointments mark down the work you expect to do and judge from your previous experience how much time it will take to perform that operation thoroughly. If it will require one hour, reserve that hour for that patient, and have it distinctly understood when you make the appointment that the time is reserved and that you expect the patient to pay for that time whether it is used or not. Make a sufficient number of appointments to fill the day comfortably, leaving an hour or perhaps two hours for consultations, examinations and treatments, emergency cases, and when that day is filled up make up your mind that you will not see anyone else, for you cannot conscientiously do it; put the others over to the next day, and so on, and in this way you may be fortunate enough to get your appointment book comfortably filled for ten days or two weeks ahead. Impress on your patients that if appointments can not be kept they must give you suitable notice, not twenty-four hours because a Sunday or holiday may intervene, but a "suitable notice," and you are to be the judge—not the patient—of what a suitable notice is;



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it is your time they have engaged, just as they can engage the service of a physician in a confinement case or of a lawyer to conduct a trial, or anything else. We are professional men, we are not artisans. In this way you will find your time comfortably filled ahead at four dollars an hour, which you expect to earn and expect to collect.

Increasing Fees. As time goes on every man's expenses increase and he must increase his income, and here comes in the law of supply and demand. If, by performing

your operations in a manner which is satisfactory to your patients so that they recommend you to others, you can fill your appointment book steadily for two weeks or a month ahead, and there is still a call for your services, then you are entitled to raise your fee, say to five dollars an hour. There are two ways of doing that: you can make that a set figure without any regard to anybody, simply telling every patient they must pay you five dollars an hour, but personally I feel that a patient who came to me when I was a young man and needed the money and paid me four dollars an hour, is entitled to continue to receive my services at that rate, as long as I can afford to give them.

Dr. Pruden. You speak of making cast-iron rules and appointments for certain hours, but what will you do with a patient who comes in with a swollen face, suffering pain and requiring immediate attention. You find on looking over your book that you could give that patient an appointment in about three weeks; what would you do?

Dr. Brush. I do not think any system is of any value unless it is elastic. The case you mention is an emergency case.

Dr. Pruden. They come in very frequently.

**Dr. Brush,
Emergency Cases.** You will generally find in such cases that the patient has been suffering for some hours; at any rate another few minutes will not make very much difference, and if your appointments run on the hour or thereabouts, and such a case comes in between times, you tell the patient that if he will wait for a little while you will cut the operation you are working on short, and ask the next patient who comes in to wait a few minutes while you attend to an emergency case. Then explain to the patient in the chair the situation, and ask the next patient to wait, if necessary. I have never had patients refuse this; but I do not stop in the middle of an operation and leave a patient sitting with a rubber dam over the mouth, or in a highly nervous state, and go away and operate on somebody else. But out of the very large number of people who come to your office, and ask to be attended to immediately, not more than five



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per cent. are really emergency cases; they are very largely incidents of women who feel a little important, or have another engagement, and come in and want you to see them right away, because they have to be somewhere else at a certain time; their appointment with their dressmaker is often more important to them than their appointment with the dentist, and if you give in to a patient for such a trivial excuse, you go down, and the appointment with the dressmaker goes up, in the estimation of that individual patient.

Dr. Pruden.

I did not refer to such cases.

The case you referred to was an emergency case,

Dr. Brush.

pure and simple, and a good many of those cases you can put off until the consultation hour. In my own practice, I have two such hours; I do not go out to lunch — which is, of course, a personal matter with me — and I have from twelve to one, and from four to five for emergency cases, consultation, examination, etc.

I am very glad, indeed, to hear for the first time

Dr. Sutphen.

in my experience, in listening to any professional talk, some one who has the courage to get up on the floor and say that he does not think he should increase his fees for his old patients. I have always looked at it in this way, and I have always practiced it, that the patients who came to me when I was a young man and gave me the money I needed in the worst way, and have been loyal to me for years, should have the benefit of my minimum charges, and I have conducted my practice along that line. Yet, as I say, this is the first time I have ever heard anyone have the courage to get up and make the statement publicly, and I believe in it. [Applause.]

Thank you. In view of Dr. Sutphen's remark

Dr. Brush.

the question now perhaps is directly in line as to how to raise fees.

I think a fair way to do that is to begin with new patients; we are always seeking them; we are looking for patients who are in a better social and financial condition than those we have. I have sometimes been asked if an old patient recommends a new one to me, stating that my terms are four dollars an hour, what I would charge the new patient. My practice is always to charge the new patient with the new rate, and if any objection is made I say to the new patient that he did not come to me in my early practice, and at a time when my knowledge and experience only made my services worth the small charge; but he has come at a time when my experience and improved methods have made them worth more than I charged the old patient, and that my services today are worth more than they were years ago, and that that is why the

**Method of
Increasing Fees.**



new patient has to pay for them. But I tell the new patient that if she should recommend a new patient to me, my charge would not be what I am expecting him to pay, but that if he pays five dollars an hour, I might expect the new patient to pay six or seven.

If you can fill all of your time at five dollars an hour, owing to your increased skill and ability, you are entitled to receive five dollars an hour, and if you can thereafter fill all of your time at six dollars an hour you have a right to raise your fee to six dollars an hour. It is merely a question of supply and demand, and you are entitled to get the higher price as soon as your practice, skill and ability authorize it. In fact, there is no limit to what you should receive in the way of dental fees, except your ability to secure the work and perform it in a skilful and satisfactory manner. You can not lengthen the day, the light, nor the hours, nor can you grow an extra pair of hands. In every walk of life, except among the professions, men are constantly learning how they can increase their income, to meet their increased expenses.

We have traced out, in a desultory way, the progress of the man who puts his fees on the hour basis. Let us, for illustration, follow the progress of the average young man who works along old lines.

The Fixed Fee System. He comes out of college and puts up his shingle. He must make a living. There are certain expenses he must meet. He is pretty apt to ascertain the average fees of the practitioners already located in his vicinity, and to get an impression that the way to get business is to cut fees. If a well-established man has been charging two dollars for all amalgam fillings, he thinks a good thing to do will be to charge one dollar for the same thing. He is a conscientious fellow in his work, and does the best he can; there is not a great demand upon his time, so that he can take as long as he wishes for each operation, and he performs it well; perhaps he is a man of good personality and attracts people to him, so that he soon has a following and finds at the end of a few years he has a large practice, and is busy from morning until night; he has more patients than he can take care of in the ordinary office hours, therefore he lengthens them and works at night. But he is limited as to his physical powers, although there does not seem to be any limit in the increase of expenses as his family grows up and he finds the demands upon him in a social way have increased more than his earning capacity. He reaches the parting of the ways. He must earn more money, and the question is how to do it. Along the old lines he usually tries to do that by increasing the number of his working hours, and by working on Sundays and holidays, and very soon the word goes forth in the community that he is such a busy man that he is tired out most of the time, and is looking haggard and worn, and is



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becoming a nervous wreck. There are people sitting in his reception-room waiting all the time, and people whose time is valuable can not wait, and they go to someone else who has better business methods. He finds he has worn himself out physically, and can not continue his practice as he did before. He slighted his work in order to get it finished quickly, and people begin to discover that his work does not endure as well as formerly; he loses his best patients, but holds his poorer ones.

That is the course of the average man who works along ordinary lines, unless he has put in practice a business system of his own, to meet some such emergency. But I am only speaking of the general run and not of individual cases. I have met them all over the country, for I have practiced dentistry in five different states.

Dr. Rood. What is a broken appointment worth?

If it costs you four dollars for the hour reserved

Dr. Brush. for that patient you will lose four dollars if the hour is not filled, and that is what it is worth to you; what it is worth to the patient the patient will have to determine for himself.

However, a system is intended to simplify and not to complicate, and each case must be dealt with according to its own particular circumstances. You establish a business method of handling your practice, and a patient comes in who is not accustomed to the method of paying by the hour, but is used to paying so much per filling. You simply tell him that is not your way, and that you will make a fair and just charge for your services and he can take it or leave it. I do not think it is a good plan to try to readjust your business methods for every individual that may come into your office.

How do you regulate your charges for work

Dr. Bomberger. which requires attention, when the patient is not present? Work done either by yourself or by some assistant in your employ?

Before I answer that I will tell you a little story.

Dr. Brush. There was a case being tried in the courts, and a rather long-winded lawyer had been going on at some length about his side of the case, and he turned to the judge and said: "Your Honor, I trust I am not trespassing upon the time of the court?" The judge looked at him for a moment and said: "Sir, there is a difference between trespassing upon time and encroaching upon eternity." Now I do not want to do either to-night, but if you wish me to go on and take up the subject the doctor has referred to I shall be glad to do so.

[Cries of "Go on, go on."]

This subject of business methods can be lengthened out indefinitely.



There are so many points that are important that it could cover many lectures, of an hour or more each, and so I can only touch the high points as I go along. It is impossible in a short address to convey to you the full workings of any good business method.

But to answer Dr. Homberger's question regarding charges for artificial work, or purely laboratory work.. I have yet to find anything in the general run of dental practice which can not be fairly

Charges for Laboratory Work. taken care of, on the hour basis, with the possible exception of the extracting of teeth and general oral surgery — these I look upon as special surgical operations, but if time permitted I could tell you how those could be cared for. But regarding artificial work, a gold crown, for instance. The customary charge for a gold crown is five to ten dollars. The doctor tells the patient that the ten-dollar crown is reinforced with solder and that it will wear longer. [Laughter.] It is like gold fillings at three dollars up — you don't look up the cavity, you look up the patient.

Where a man is rendering professional services he is a professional man, and not merely a skilled artisan or one who is selling goods. Let us assume that his charge is five dollars an hour and that he finds the condition such that the tooth requires a gold crown. We will assume it is a devitalized tooth which has been properly cared for. In the first place, the crown of that tooth must be prepared properly to receive the gold substitute. That means stripping off every bit of the contour and every bit of enamel around that root, so that the crown will slip over the cone and bind at the proper point. The man who prepares that root as it should be prepared, renders a professional service, and whether it takes him five minutes or an hour and a half, he is entitled to his fee for the time involved. You are not responsible for the condition of the patient's mouth when the patient first comes to you; and if one comes with a tooth in a condition requiring one hour of your time to properly prepare it for a crown, then the charge of five dollars for that hour should be made. Then we come to the mechanical part; you have prepared the root, taken the measurements, impression, etc. The making of the crown is purely a mechanical operation, not requiring a very high order of skill. You can send the impression to a laboratory and get a satisfactory gold crown made for two dollars, or two dollars and a half, and I find that men who are especially trained to make gold crowns can do better work in that direction than I can, as my fingers have been trained for a different kind of work altogether. Of course, I am speaking of a man whose time is well filled up, and not of a young man who is attempting to do all his own work. You get the crown back and we will say it cost you two dollars and a half; although it might have taken you two hours to make that



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crown that does not justify you in charging ten dollars for it, but you should get a fair profit on the crown, and make a liberal charge against the patient of — not cost, but profit — say of five dollars for the crown; this should be added to the charge for preparing the root, and the time necessary in fitting and adjusting it, which will perhaps be half an hour. In doing this last work you are rendering professional services and not doing the work of a skilled artisan, and if your time is worth five dollars an hour, twelve dollars and a half is a perfectly fair charge for the crown. You will be paid for every bit of time put into it, and also paid for the laboratory charge with a fair profit.

You may find one case where you may have to devote two hours to the work on the tooth before you can take an impression, and that crown incidentally may cost the patient eighteen dollars, but because in one case it cost the patient eighteen dollars for a gold crown, is no reason why you should establish a price of eighteen dollars to all comers. Again, some will come to you, where you can earn a reasonable fee, and only charge twelve dollars and a half, but, because that is so, is no reason why you should only charge twelve dollars and a half in every case. That would not be ethical; it would not be fair to either party concerned.

The question of dentures stands on precisely the same footing. You turn the work into the laboratory and they will return it to you at a definite figure. If you want to spend your own time in making it, you may if you like, but a fair way to charge for it is only the amount you could get it done for, plus a profit, and then plus the amount of operative time.

Some of you are paying more attention to prosthetic work than others. Patients come to you who desire a high order of skill and artistic work; that means the artificial teeth must be carved, must be stained; you must see the patient a number of times for the proper occlusion of the teeth, and the adjusting of the cusps, so that the plate can be worn with comfort and utility. That requires a much higher order of skill and artistic ability than the average dentist puts into dentures, and for that service you are entitled to receive a much better fee, and that fee can be regulated by your operative charge because that work means far more than the mere mechanical setting up of teeth. You are using a high degree of skill for which you are entitled to charge at least five dollars an hour for every minute spent in doing such work. [Applause.]



Discussion of Dr. Brush's Paper.

Dr. S. C. G. Watkins. I was very glad indeed to hear Dr. Brush describe the business method, based on a charge of so much per hour, having relation to the real cost per hour. I have never figured up the actual running expenses of my business and its cost, in the way Dr. Brush has described, and we certainly should, in justice to ourselves, consider those items, for he has clearly shown that we have to earn a certain amount of money each day in order to cover expenses. I doubt if there is anyone in this room except Dr. Brush himself who knows just what his expenses are from day to day and month to month.

It is certainly a mistake to keep our fees down and feel that we can not raise them. The more we show an appreciation of ourselves, the more our patients will appreciate us. There are very few men in the dental profession who have ever charged too much; there may have been a few who have gone to great extremes, and in that way lost their practice; but there are very few who have raised their fees, and have not succeeded well on that account. The men in New York City who have the best practice are the men who charge the highest fees. It is a great mistake to feel that we must put on gold crowns, for instance, for five dollars apiece, and it seems to me that it is undignified and lowering to the dental profession, to have a fixed charge for a certain piece of work, regardless of how much time, skill or trouble may be involved in performing it.

I have taken considerable interest in making artificial dentures, and have devoted a great deal of time to them, and the charges should be according to what you give your patient. When you undertake to make a plate for fifteen or twenty dollars, you are apt to do a mighty poor piece of work, or else you have a mighty poor appreciation of your own work, for no man living who has devoted the necessary time and care, and has the proper skill, can afford to make a plate for fifteen or twenty dollars that is worthy of being placed in a patient's mouth. Time should be charged for in that work, as much as in anything else, for there is certainly nothing in dentistry that requires more skill, more artistic taste and a greater amount of patience than the setting up and arrangement of an artificial denture, so that it will become the patient and look as if it grew in the mouth and belonged there. It can not be done in a haphazard way, and much time and effort must be devoted to it, and proper compensation should be received therefor.

The lecture was one of great interest; throughout the entire country the dentists are recognizing the desirability of adopting proper business



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methods, and the absolute necessity of earning more money to meet increased expenses.

Dentists should keep pace with the times, more than they do, and if they study the dental journals and keep track of what is going on, they will probably be more money in pocket. Every dentist should subscribe to the dental journals and should read them. There is published in this city a dental magazine which is growing brighter, more interesting and more helpful every day. It has grown from a single sheet to a magazine, and has done some wonderful work. I refer to the *Dental Scrap Book*, published by our friend, Dr. Meeker, in which appeared the elaborate report of the Truman dinner, and our own Society dinner in New York, and which has shown a spirit of enterprise which should be encouraged. Yet I understand there are only about twenty members of the C. D. A. who subscribe to it. It seems to me every member of this society ought to be a subscriber to that journal. By doing it he would be able to keep up with the times and would help himself very materially.

I do not think I can add anything to the paper.

Dr. Jones. To me it was very interesting and contained some extremely good points. In fact, I never did realize how much time I have spent on cases without receiving proper remuneration for it. I do not think that we are properly compensated in many cases, especially in the treatment of abscesses. Sometimes a patient will come in with a badly swollen face, and we know it will take a long time to save that tooth, and bring it back to a normal condition. Yet we do not keep track of our time, and at the end are poorly paid for it.

To me this paper has been a revelation and will help materially to increase my receipts. I thank Dr. Brush for his paper.

Dr. Hutchinson. This is a very timely address, for I believe, with Dr. Brush, that a very small percentage of the dental profession has been conducting practice on business principles.

Dr. Jones has mentioned the treatment of abscessed teeth. That is an instance, in which there can be no uniform fee. If a man, through lack of knowledge or experience, is compelled to resort to protracted treatment, he certainly should not charge as much as if he were able to accomplish the same result in a few treatments. His charge should be in proportion to his skill and ability. It may be said that the services are worth so much to the patient and perhaps the usual charge of that practitioner may be four or five dollars an hour. If he is sufficiently skilful in the treatment of pathological conditions, he surely ought to charge fully that rate, but if he is not, he should not charge as much as that for the treatment, or it would result in an exorbitant charge eventually.



So each man should be his own judge as to what should be charged for each case.

But we must never render professional services of any kind without remuneration; in so doing we belittle our profession and belittle the service. If you wish to donate your services to a patient, have it understood that the service is, nevertheless, worthy of a fee. A patient applied to me for examination, and I examined the mouth and consulted with the patient, and advised him what should be done. He decided not to have the operation performed; I rendered him a bill for the consultation and received a letter saying that I had rendered no professional service and he did not see why I should send him a bill. I replied that at his request I had made an appointment for examination and consultation, and in such examination had rendered him a professional service, and he had no right to take my time or take advantage of my knowledge, unless he expected to pay for it, and that I expected him to pay. I never make any examination nor render any professional service of any kind without either charging a fee or having it understood that it is worthy of a fee and that I have remitted the fee for special reasons. Frequently I do not get my fee, but I always render a bill for it, and if the patient does not pay it it is not my fault. It is against them, and not against me or my profession.

With reference to prosthetic work; the making of crowns can be performed as well by a laboratory man, as Dr. Brush says, but when we make artificial dentures of the kind that Dr. Brush and Dr. Watkins referred to, it calls for a much higher degree of skill than is possessed by any mere laboratory man, and the result is an effect different from that which can be obtained from the laboratory and should be charged for proportionately.

I do not entirely agree with Dr. Brush as to the hour basis; I believe that our charges for operations should be based on the time consumed as one of the factors. But there are other factors, which should be taken into consideration, making adherence strictly to the hour fee undesirable. It seems to me unfair that we should charge the same rate per hour for simple operations that can be performed by the average man, as for operations calling for a much higher degree of skill. For instance, is it fair to charge the same rate per hour for putting in an amalgam, gold or other plastic filling, as we would charge for making a fine porcelain inlay, or for treating a pathological condition such as a putrescent tooth? Those who have had a good deal of experience in the higher lines can perform such operations in a much shorter time than those who have not had this experience, and such men should receive a higher fee than the inexperienced for such a service. So that by adhering strictly



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to the hour system, we are liable either to overcharge or do ourselves an injustice by performing a service for less than it is really worth.

Again, suppose we have a patient whose income is fifty dollars a week. It is worth to that patient a certain sum to establish and maintain a condition of health and to preserve the teeth. That man's teeth are worth so much to him, and beyond that figure he would be obliged to neglect them. Another patient comes in whose income is fifty thousand dollars a year. Is it not worth a great deal more to that man to have his teeth restored to perfect condition? If we were charging an hour fee, we would be unable to discriminate. It has been asked whether it is fair to charge a wealthy man more than a poor man. But is it fair to charge a poor man as much as a wealthy man? If your practice is largely among poor men and occasionally you have a wealthy patient, should you be deprived of receiving proper pay for your service to the latter? You often render to poor people services which should be paid for at a higher rate than you receive, but should that debar you from receiving compensation compatible with the service from a patient who is able to pay for it? That is another argument against the hour fee.

Another thing is, that after being in practice for a number of years you not only increase your skill, but your ability to do work rapidly, and there is no reason why you should continue to work for a patient who comes to you in the early years when your operations consumed much more time, and were not as well done, for the same low fee he paid you in the beginning; and if you charge by the operation instead of by the hour, you will not cheat yourself. Otherwise you will be giving too much value for the money received.

So I do not believe in adhering strictly to the hour fee, but think the charge should be regulated by the character of the service rendered. If you establish a minimum fee you donate the difference between what you receive and the value of the service to the patient. I believe there is no limit to the amount we should receive for conscientious dental services. We can not afford to render services for less than a certain amount, and if patients come in and can not afford to pay that, we should not work for them; and if patients present themselves who can pay more, then the higher charge should be made. We can have a minimum fee, but we should have no maximum, and should receive what we are absolutely entitled to when an operation is skilfully and properly performed.

[Applause.]

Dr. Hutchinson said that he does not agree with

Dr. Brush. the hour basis. I do not want him to create a wrong

impression. Dr. Hutchinson does agree with me, although he may not think so. The matter of increased ability after years



of practice, and of the fees to be received for that increased power, will be regulated by the law of supply and demand.

You have been in practice a number of years; you have been progressing along all lines and you are getting a higher fee for the services you are rendering. You will find that your patients have changed, and you are working for people educated up to a higher appreciation of good professional service, and who are willing to pay higher charges, and your fees will have been continuously increasing from four to five and eight or even ten dollars an hour; for, as Dr. Hutchinson says, there is no maximum although there may be a minimum, and on that basis, you see, Dr. Hutchinson does agree with me as to the hour charge.

On the subject of the treatment of abscesses and the ability of the practitioner to render relief and restore health in such cases in several or in few treatments, that, too, will be governed by the law of supply and demand. If you are able to render better service in less time than some other practitioner, your class of patients will improve and your practice increase, and you will be receiving a larger compensation in relative proportion to the better service that you are rendering; while those who find it necessary to treat an abscessed tooth many times will not earn as much in that period as the man who secures the same results in a shorter time.

The subject of presenting a bill for the services rendered has been referred to by Dr. Hutchinson, and he incidentally has brought up the question of doing charity work, but the latter is not in this business proposition.

In giving to charity each dentist can do as he sees fit, in that respect, without reference to the business part of his practice. If a patient comes to you, it is equally professional to do the work from a charitable standpoint, as to charge a fee for it, and it can be charged up to profit and loss, under the head of charity. Moreover, it should be charged up against the conduct of practice in the expense account. If you occupy an hour in rendering charity service, you should charge that against the expense account, for it is an actual cost to you of the value of that one hour.

Dr. Hutchinson referred to the question of whether you should charge a poor man as much as a rich one, or whether on the hour basis you are entitled to charge a rich man more than a poor one. Now, all things are relative; that is a natural and a philosophical law. If your practice is made up of people whose average earning capacity is twenty dollars a week, you will find the expense of maintaining their kind of an office and its equipment is in relative proportion to your practice, and if your expense for conducting that practice is a certain amount, your income will be based upon that. If your practice has reached a point where you can command as patients people of wealth in the community, your income will be much greater and you will have to maintain an office



SOCIETY DISCUSSIONS

equipment and social position in relative proportion to your income; your fees per hour will be in relative proportion also.

Sometime ago an incident occurred in New York which created much discussion. A man was charged a thousand dollars for professional dental services and the newspaper men made much ado about it. But the majority of these newspaper writers were men accustomed to earning twenty or thirty dollars a week, and they regarded this charge from the standpoint of their own incomes; just as a man accustomed to buying at a cheap store, going into an expensive one, will think the prices exorbitant. As I have said before, all things are relative. In my opinion the advertising thus given the profession was one of the best things ever done for dentistry. It was thought by some that this incident would ruin the practice. But those who thought so were not students of human nature and the American people. Dentists have been so long accustomed to focusing their vision upon minute and pickayune things that they have not been able to see much beyond them. Our practice is so confining and concentrating that it has a tendency to make us narrow, and if there is any class of men in the community who need to study psychology and human nature it is certainly the dentists.

It is human nature to want what is hard to get, and to value a thing by what we have to pay for it, and the man who has established the reputation of being a high-priced man, is the man who is really sought after by patients who are worth having. Bargain hunters are not the kind of patients we want.

People who are looking for bargains are of two classes; first, the people who have no means, and must look for that which is cheap (and from the standpoint of a business man you can not make much out of people who have no money). Second, people temporarily financially embarrassed, who find it necessary to seek cheaper things than formerly.

This latter class will go to a cheap man while financially embarrassed, but the minute their circumstances improve, they will leave him and go to the higher-priced man. That is human nature.

Another homely illustration is this: People who find it necessary to go to a cheap restaurant, do so because they feel they can not afford to do any better, but while they are eating, they will look forward to the time when they can go to Martin's, or Sherry's, and that is quite as true in reference to patients who go to dentists for professional services.

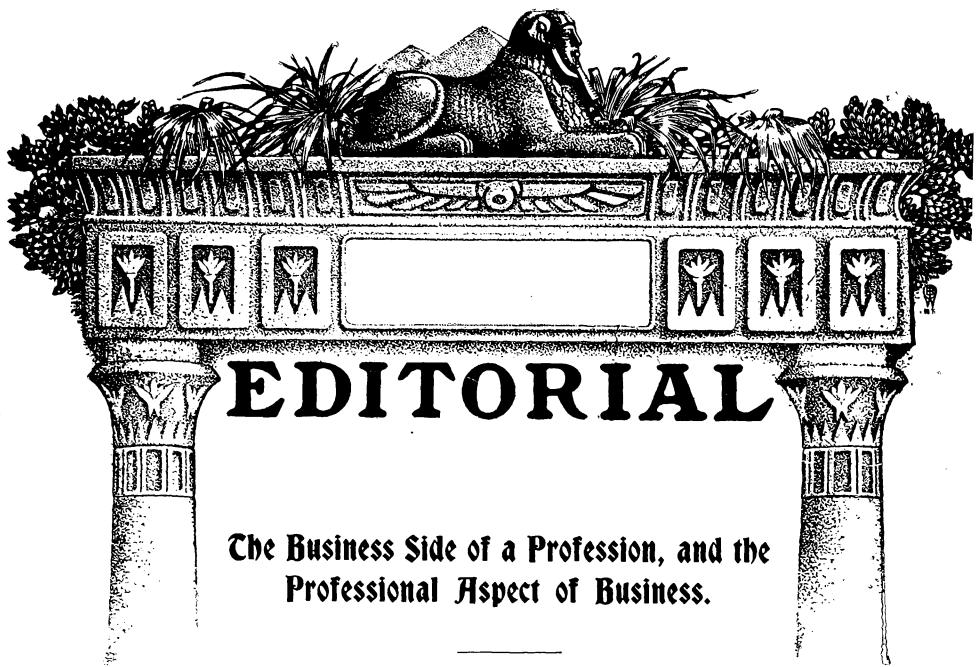
Those who attempt to establish a practice by fixing a low rate for services are competing downward, and driving away good people who will go to a man who is competing up; one who is continually endeavoring to render a better service, and who is asking a fair fee in return.
[Loud applause.]

On motion a vote of thanks was tendered Dr. Brush for his very excellent address.

On motion, adjourned.

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The Business Side of a Profession, and the Professional Aspect of Business.

Time was when the professions and trade were totally distinct, scarcely meeting at their borders. Nowadays it would require a "Philadelphia lawyer" to establish the boundary lines. In "Ye goode olde dayes" the professional man thought first of the interests of his client, while the tradesman was not blamed if he considered only himself.

Not more than ten years ago, the writer asked a shrewd New England farmer for his definition of a "good trade." He replied: "A good trade is where each man exchanges something he does not want for something which he does want, and drives away chuckling because he thinks he has cheated the other fellow."

With the enlargement of the populations of the world, and the growth of cities, the primitive notions of trading have altered, and barter and sale is fast becoming a definite science with fixed rules, almost the most important of which reads, "Protect the buyer!" Under this mode of trading, the trader looks to the future rather than to the advantage that may be had, or the profit made out of a single deal. By protecting the buyer, he converts him into a "customer," and out of many "cupstomers"



he establishes a "business." And the success of this business will continue just so long as the customer can be made to believe that he will be better cared for by his old dealer than by the newcomers. The most convincing way of causing customers to believe this is to make it a fact.

Hence, the essence of success in business to-day is to protect the customer. Thus has trade achieved an ethical attitude.

Within the last year or two, certain dental journals have devoted a great deal of space to the management of dental practices along business lines.

Injecting Business into Dentistry.

This propaganda has attracted some attention, more particularly among the less successful dentists. The publishers of these magazines probably think they are doing good work, but they are mistaken; conscientiously mistaken, but none the less mistaken.

A few years ago there existed a magazine called *Salesmanship*, published by W. C. Holman, of Chicago, formerly sales manager of the National Cash Register Company. His article in the magazine was illustrated and printed under the caption, "Ginger Talks." These articles and others were entertaining enough to salesmen, and as a result the magazine attained a large circulation in an incredibly short time. Yet it failed. A. S. Sheldon, of the Sheldon School of Scientific Salesmanship, bought it and merged it with his *Business Philosopher*. After one or two issues he discontinued the "Ginger Talks" and similar features.

To quote the purchaser of this defunct publication, it failed because the interest awakened was not sustained, and could not be sustained. The art side of selling was deified, the educational side neglected; so, while its newness, aggressiveness and positive style interested at first, it was soon reduced to tiresome repetition, and subscribers declined to renew.

The above criticism is peculiarly applicable to the aforementioned business propaganda, which has been launched by some of the dental journals. This may not have been apparent to readers who have scanned the articles monthly, but to anyone who will peruse the entire series consecutively at a single reading, the underlying keynote becomes all too conspicuous. It is a false note, a discord; and the title of this inharmonious jangle might well be, "Look Out for Number One." But these later-day philosophers and amateur business advisers fail to realize that



ITEMS OF INTEREST

they are floundering along among the tenets of ancient tradesmen, unaware of the fact that the modern business man has adopted the ethical, professional rule, "Protect the customer."

The entire trend of these business-dentistry articles seems aimed at money, rather than skilled service. If effective at all, they must make of the dental practitioner a tradesman rather than professional man.

They all preach that the dentist has something to sell, rather than teaching that he has something to do, and that he should learn how to do it.

Let us consider a single example, taken at random from a recent issue of one of these dental journals. The writer tells us how to get higher fees. He was in a small town, and he persuaded the few other dentists therein to join with him, establish a "scale of prices," and adhere to it.

This is the trades-union method. It levels all workmanship to one plane of mediocrity. Why should Dr. A. render better service than Dr. B.? He has agreed not to vary from the "union scale."

Moreover, the "customer" has no redress? It is a "one-price town." Observe that this method, admitted to the pages of a business dental journal, does not consider the patient at all. Nor does it provide for grades of work. The one point is the FEE; in large letters.

Curiously enough, even from a business standpoint, this is not the best way to get higher fees. The best way, in fact the only way, is to earn them; to render services worth more, and to charge more. Vide the following.

A certain young dentist opened his office in a fair-sized city in Massachusetts. He quietly investigated prices, and set his own considerably above the highest in the town. He had discovered that competition had provided the place with cheap dentistry. Moreover, that the best, the richest folks, went to Boston for their work.

Presently appeared "Ye Oldest Inhabitant," with an exhibit of false teeth made by nearly every dentist in town. "And not a durned set kin I use." He asked the cost of a set, and was told, "One hundred dollars." The old man nearly fainted, but managed to gasp, "I never paid more'n twenty-five dollars for a double set in my life." "Perhaps not," said the young dentist. "That is why I must charge a good fee. If so many



good dentists have failed, your case must be difficult. If I make you a set that you can use, I will be entitled to a good fee." "True enough," answered the old man. "You make 'em so's I kin eat, and I'll pay you."

He not only did pay for them, but he advertised that young dentist in the best way that a professional man can be advertised. He reported "good service rendered." That "young dentist" is the leading man in that town to-day. He still gets the highest fees; higher than formerly. Moreover, very few of the townsfolk now go to Boston. They go to this old dentist because "mother has fillings in her mouth that he put in fifteen years ago."

That man is the true business man, and the true professional man, because the latest business rule, "Protect the customer," is the old professional, ethical rule, "Consider the patient."

**The Duty
of the Dental
Journal.**

The duty of the true professional journal is to help its readers to accomplish this consideration of the patient, this protection of the customer. To do this the dentist, or the business man, must make sure that the service rendered, or the goods delivered, will be worth to the patient or customer the full value of the charge made. At the same time, save in the cause of charity, there is no good reason why either the professional man or the business man should render service, or deliver goods, at less than cost. Therefore, while we deprecate the propaganda of "trade" methods which has occupied so much space in dental journals recently, in this issue we present to our readers three valuable articles dealing with the business management of a dental practice.

Dr. Brush, in his paper read before the Central Dental Society of Northern New Jersey, very adequately explains how a dentist may determine just what his work actually costs him, thus supplying a sound basis upon which to establish a fee system which at least will be fair to himself and to his family. Next, we publish two papers, read before the New York Odontological Society, one by Dr. Kells, of New Orleans, and one by Dr. F. T. Van Woert, of Brooklyn. Both of these gentlemen have offices managed in such systematic manner that each receives visitors by the hundred annually; visitors who call to inspect their systems. It, therefore, should be helpful to have illustrated descriptions of these two



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systems, which undoubtedly will supply useful ideas to all who are managing large practices, with the aid of assistants.

Having thus given our readers, in a single number, the very best articles procurable dealing with this subject, we feel that we may resume the legitimate journalistic work of publishing educational articles pertaining to scientific dental progress.

